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IMMEDIATE GIFT OF £100,000 TO BRITAIN FROM HONGKONG FOR PROSECUTION OF WAR APPROVED BY LEGISLATIVE COUNCIL

AFTER 30 HOURS

Wanchai Fire Subdued

After nearly 30 hours the appliances were able to return to their stations last night when the fire at the Kwong Sang Hong godown, in Wanchai, was finally subdued and the surrounding buildings were considered to be out of danger.

That section of Hennessy Road which was closed to traffic since the fire broke out on Wednesday afternoon was re-opened at 10 o'clock last night.

Although all the fire engines have left the scene, a few firemen are remaining on duty and it is expected that the still faintly smouldering embers will need their attention for another day or two.

CAUSE UNKNOWN

The cause of the fire is as yet unknown as there was nobody in the godown at the time it was first noticed and the doors were locked.

It is understood that the contents of the godown, mostly articles for manufacturing perfumery, was insured for \$1,000,000.

Stories current in town that a fireman was seriously injured, were discounted both by the Police and the Fire Brigade who disclaimed any knowledge of such of accident.

NAZI SHIP SINKS OFF JUTLAND

Special to H.K. Daily Press COPENHAGEN, Mar. 14 (Havas)—The German steamer Schenck (5,600 tons) sank off Jutland today while on her way from Oslo to Bremen.

Twenty-three members of the crew were picked by a Danish vessel while eight are missing.

JAPANESE MAIL SEIZURE

TOKYO, Mar. 14 (Reuter)—According to official information reaching the Foreign Office, says the Domei News Agency, the French Government has informed the Japanese authorities that mails seized from the Bangkok Maru will be returned except those containing military information.

"NOT A WORD" WELLES LEAVES LONDON: WILL SEE FRENCH MINISTERS

Mr. Sumner Welles, President Roosevelt's special European observer, left London by air for Paris yesterday morning being seen off by the American Ambassador, Mr. Joseph Kennedy, and Lord Halifax's Private Secretary, Mr. O. C. Harvey, says British Wireless.

According to Reuter, Mr. Welles will again confer with French Ministers before going on to Rome.

He paid a second visit to Mr. Chamberlain on Wednesday night, and had dinner at No. 10 Downing Street.

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Construction Of Ships In Colony For Admiralty

The immediate gift to His Majesty's Government of £100,000 as a monetary contribution from Hongkong towards the prosecution of the war with Germany was unanimously approved by the Legislative Council, which met yesterday with His Excellency the Governor, Sir Geoffrey Northcote, presiding.

The Council also approved the expenditure, within the current and next financial years, of \$5,000,000 on the construction in Hongkong of vessels to be presented to the Admiralty and the War Department as part of the Colony's contribution towards the carrying on of the war.

The two resolutions were introduced by the Financial Secretary, the Hon. Mr. H. R. Butters, who also moved the first and second readings of the War Revenue Bill.

Standing orders were, by unanimous consent, disregarded in order that the Bill could be read a second time at the same session. The Bill was then referred to the Standing Law Committee for consideration before passage.

(SEE PAGE TWO)

Woodring To Testify

SUPPLY OF U.S. WAR PLANES TO ALLIES

WASHINGTON, Mar. 14 (Reuter)—The United States War Secretary, Mr. Harry H. Woodring, will be the first witness today at the investigation initiated by the House of Representatives Military Sub-Committee into the Administration's policy of supplying the Allies with war planes.

President Roosevelt yesterday conferred with aviation experts from the Defence Forces on the extent to which foreign orders might be held to build American capacity for aeroplane construction and thereby strengthen the United States defence.

The Assistant War Secretary, Mr. Johnson, told reporters that he was opposed to any side-tracking of American orders in favour of the Allies and revealed that the United States had already signed a contract for a "definitely superior" type of fighter plane.

PARIS, Mar. 14 (Reuter)—The war communiqué issued today says that there is nothing to report.

PROGRESS OF C.I.C. MOVEMENT

Miss Maud Russell, a keen supporter of the Chinese Industrial Co-operatives movement, gave a very interesting address on the organisation at the Metropole Hotel yesterday.

Mr. J. M. Wong presided at the gathering which included Lady Pollock, Bishop Hall, Hon. Sir Robert Kotewall and many others.

Speaking on the subject "Experiences with and Impressions of the Chinese Industrial Co-operatives," Miss Russell said that she first heard of the movement when she returned from the United States in the summer of 1938. She toured many districts in China and found that the co-operatives had spread and were well organised.

EXTENSIVE PROGRESS

In fact, she said, the movement had progressed so extensively that once she heard broadcast from the Japanese radio that "there is something in China we must watch" and to plan for its destruction.

The development of the co-operatives in China had served the country in three principal ways. It had given redemption to the many refugees; strengthened the economic fronts in the struggle against Japan, and the education of citizenship.

YOUNG LEADERS

Miss Russell observed that the leaders of the co-operatives were young men fit for the positions and had fought hard against opposition to establish the firm foundation for the movement.

The speaker stressed that what was now needed by the movement was rapid growth.

Sir Robert Kotewall thanked the speaker on behalf of those present.

UNEMPLOYMENT BENEFIT

LONDON, Mar. 14 (Reuter)—The advance in Unemployment Benefit of one shilling to four shillings a week for each of the first two dependent children is recommended to take effect on April 15 by the Unemployment Insurance Statutory Committee in a report issued today.

This would cost over £1,000,000 a year.

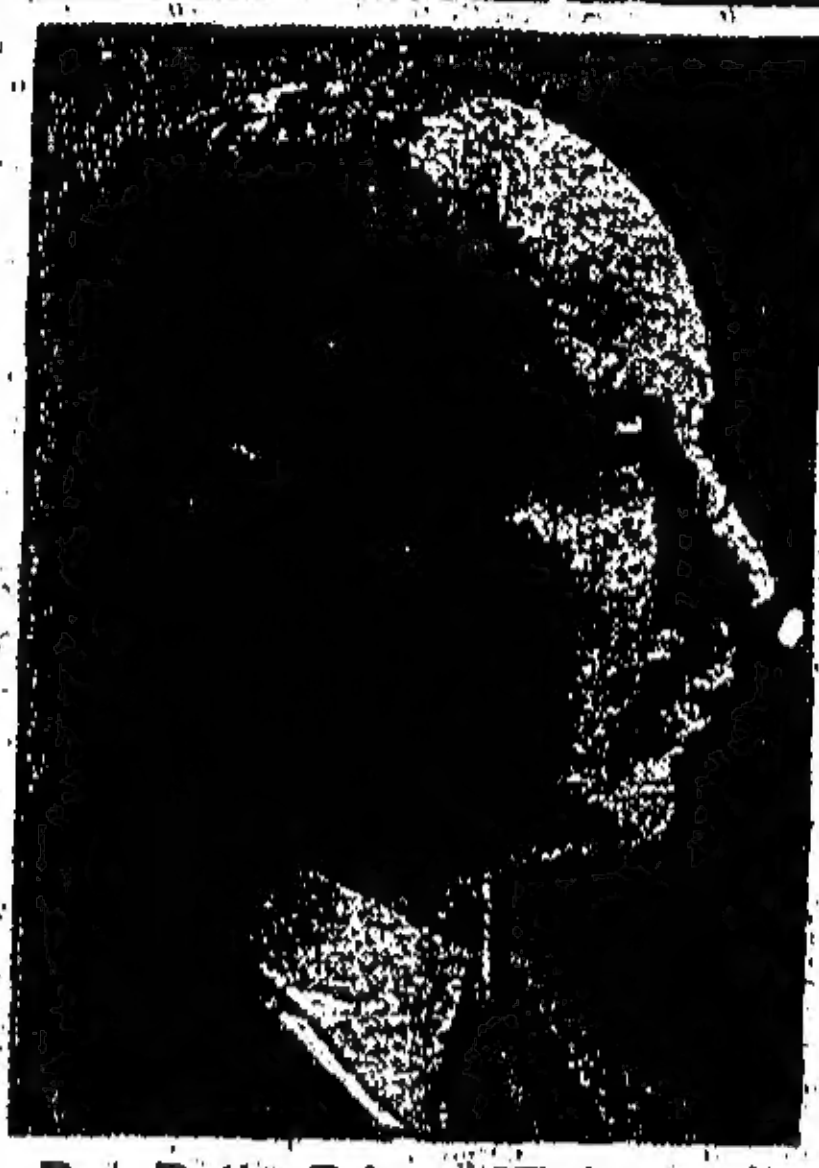
prepared to conclude peace, together with an outline of Italy's post-war aspirations.

Many neutral journalists, who followed Mr. Welles' tour, believe that the facts he gathered will likely incline President Roosevelt towards making a plea for negotiation of peace.

In assessing the possibilities of such an action, account must be taken of the influence exerted by the domestic and political situation in the United States.

HERR HITLER EXPECTED TO FORCE MILITARY DECISION ON WESTERN FRONT BEFORE END OF THE YEAR

Railways Commandeered: Feverish Hospital Erections



Dr. Rytö, Prime Minister of Finland.

India Aghast At Killing

O'DWYER DIED AS MARTYR

BOMBAY, Mar. 14 (Reuter)—Official and unofficial circles throughout India are aghast at the assassination of Sir Michael O'Dwyer, former Governor of the Punjab, at a meeting of the India Association in London.

Newspapers congratulate Lord Zetland, Secretary for India, and the others on their providential escape.

The Nationalist newspaper, Bombay Chronicle, says that the shooting will be unreservedly condemned by everyone in India.

DIS-SERVICE

The Free Press Journal declares that the shooting rendered a distinct dis-service to the cause of freedom in India as Sir Michael O'Dwyer died as a martyr.

The Premier of Bengal said: "The whole civilised world and not merely India stands aghast at this horrible tragedy."

DEEP SYMPATHY

NEW DELHI, Mar. 14 (Reuter)—The Leader of the Opposition, in the Council of State, moved a resolution "condemning the attack on Sir Michael O'Dwyer and requesting the President to convey the deep sympathy of the House towards Lord Zetland."

Other Party Leaders and members associated themselves with the resolution and expressed profound horror at the shooting.

MAN REMAND

LONDON, Mar. 14 (Reuter)—Mahomed Azad, 37, described as an engineer residing in London, was charged at Bow Street with feloniously murdering Sir Michael O'Dwyer and was remanded in custody for one week after formal evidence had been taken.

The Police said that Azad told them: "I did not mean to kill him. I just did it to protest. I did not mean to kill anybody."

Lord Zetland, Sir Louis Dane, former Lieutenant-Governor of Punjab, and Lord Lamington, former Governor of Bombay, were injured.

(The present Governor of the Punjab is Sir Henry Craik who was Chief Secretary, Punjab, from 1922 to 1927).

N.E. LEEDS BY-ELECTION

The North East Leeds by-election result is as follows:—Craik Henderson (Government), 23,882; Allen (Facist candidate), 722. The percentage of polling was 40.80. The British Union candidate forfeits his deposit. (BWS).

AMSTERDAM, Mar. 14 (Reuter)—With the end of the Finnish war, it is believed that Herr Hitler means to force a military decision on the Western Front before the end of the year.

It is reported that preparations for a big offensive have been going on throughout the winter all over the Reich.

It became known this week that the German Army and "vital" industries—war industries—have virtually commandeered the railways for the next two months.

It is thought that this may well portend the transport of masses of men and material to areas decided on for attack.

Military hospitals are being feverishly erected.

A Reuter message from Helsinki states that as the seriousness of the military situation is gradually becoming known, it is increasingly apparent that Finland could do little else but make peace.

In South Finland, the Russians had progressed so far over the ice that coastal batteries east of Helsinki were put out of action.

It is understood that the Prime Minister, Dr. Rytö, received guarantees from his Parliamentary colleagues before he went to Moscow so, no doubt, the Diet will ratify the agreement.

KARELIAN REPUBLIC

STOCKHOLM, Mar. 14 (Reuter)—According to the Moscow correspondent of the Aftonbladet, Russia is to create a Karelian republic on the Isthmus ceded by Finland.

Viborg will be the capital and posts in the Government will be given to Finnish Communists now living in Russia.

FREEDOM INTACT

HELSINGFORS, Mar. 14 (Reuter)—The Finnish President, M. Kaarlo, expressed confidence in Finland's future because her freedom is still intact and her Army stood ready to protect her existence.

The President hoped that the indispensable necessity of a defensive alliance has now become clear to their neighbours and that the common feeling which has been maintained, would become all the firmer because on that the future depended.

NO CONFIRMATION

STOCKHOLM, Mar. 14 (Reuter)—There is no confirmation here of the reports that the negotiations between Sweden, Norway and Finland for a joint guarantee of their frontiers have actually begun.

The Swedish Foreign Office says that so far they know that the Norwegian Government had promised to give the matter their consideration.

BRITISH PRESS COMMENT

LONDON, Mar. 14 (BWS)—"The Finns have lost the battle but they have won imperishable fame."

"The valour which has astonished the world and enriched

SCREAM OF SHELLS ON FINNISH FRONT HUSHED AS CEASE FIRE ORDER IS ISSUED

they had reached a point when they fought and marched almost mechanically.

One effect of the Finnish withdrawal from sections on the front will be to leave part of the war material captured by the Finns to Russian hands.

MINISTERS RESIGN

HELSINGFORS, Mar. 14 (Reuter)—It was officially confirmed yesterday that the Ministers of Defence and Education had resigned because they could not associate themselves with the Government on the question of peace.

The newspapers yesterday afternoon appeared with deep black borders surrounding the peace terms.

Messages from Moscow and Berlin confirm the fact that the Finnish delegation left the Soviet capital by air for Finland.

Natural... as near to Nature as is desirable are Sir William Crookes' lenses. Something to offset the harmful glare is necessary but you don't have to have the whole landscape darkened like a rainy day to do that. Wear Crookes and know what real eye-comfort means.

Crookes
OPTICIAN

TUNG WAH HOSPITAL EXPENSES

GOVERNOR ON GRANT

The Directors of the Tung Wah Hospital, and the Directors for the past year, were received by His Excellency the Governor, Sir Geoffrey Northcote, at Government House yesterday morning.

Among those present were Mr. Lee In-cheung, chairman of the Directors, and Mr. Chau Shiu-ning, retiring chairman. Mr. Lee outlined the policy of the Directors in a brief speech.

In his address, His Excellency said:—

Gentlemen.—This year marks the seventieth anniversary of the incorporation of the Tung Wah Hospital. On March 30, 1870, an ordinance was passed for the establishment of a Chinese Hospital for the care and treatment of the indigent sick to be supported by voluntary contributions; and it is recorded in the preamble to that ordinance that the Government of the day contributed a piece of Crown Land, as a site and a donation of \$15,000 for its erection and maintenance.

Last year the cost of maintaining the three hospitals belonging to the Corporation amounted to between seven and eight hundred thousand dollars, excluding expenditure on the maintenance of free schools and the repatriation of destitute refugees and others, services to the community which have been performed by successive committees for many years.

Of this large sum rather less than half has been derived from income from investments and from voluntary subscriptions; and Governments has recognised that it is incumbent upon it to increase the grant-in-aid very largely in these circumstances.

DUTY OF STATE

You are all familiar with the circumstances which led to this situation, and I need not go into them now. The days have passed when such essential services as the care of the sick poor could be left to private charity and the duty of the state in such matters has long been recognized.

The result of Government taking so much greater a share in these social services has required the taxpayer to foot a much larger bill, and consequently it is the more important that he should have information regarding the manner in which his contribution is to be expended and an assurance that his interests are being safe-guarded. It is with this

Continued on Page 7

PETITION TO SAVE PTE. ECKFORD FROM THE GALLOWS

SHANGHAI, Mar. 14 (Reuter)—Many signatures of British and American residents were obtained yesterday for a petition to Sir Archibald Clark-Kerr, asking that he commute the death penalty to life imprisonment for Private David Eckford, of the Seaforth Highlanders, who was sentenced to hang for the murder of Lance Corp. James Davies, also of the Seaforth.

The grounds of petition are the youth of the condemned man, his previous good record, and the abnormal service conditions under which British soldiers have to work in the North Defence Sector of Shanghai, in which district the murder occurred.

SPEECH BY MR. BUTTERS

Financial Secretary's Speech

(Continued from Page 1)

In moving the first reading of the Bill, the Financial Secretary said: Your Excellency—When in connection with the budget for the current financial year the proposal was mooted in this Council to impose new taxation to raise additional revenue for war purposes during the present emergency, the form of taxation contemplated by Government met with general disapproval from the Unofficial Members of this Council, although there was a corresponding unanimity in agreeing that additional revenue should be raised to enable this Colony as a part, however small, of the Empire to bear its share of the expenditure incurred in furthering the common cause. That unanimity was fittingly expressed at the meeting of this Council last Thursday by the Honourable Senior Unofficial Member in supporting the resolution that a Bill on the lines of that drafted by the War Revenue Committee should be introduced.

That very representative Committee, which included several Unofficial Members of this Council, was appointed by Your Excellency with terms of reference which finally became

(1) To examine the draft Income Tax Bill and advise on the detailed provisions which would be desirable in such a measure if it were adopted, having regard to the special circumstances of this Colony; and

(2) To advise whether the best method of raising additional revenue for war purposes would be such an Income Tax or, alternatively, any other measure or measures of taxation of which the incidence would be on substantially the same classes of the community as an Income Tax and which could not be passed on to the poorer classes.

NO MODIFICATION

The present Bill is the Bill as prepared by the Committee, with certain verbal alterations which are set out in the Table of Variation. No radical modification has been made: nothing has been added to or subtracted from the recommendations of the War Revenue Committee, and the temporary nature of the measure is made clear by the provision that no tax shall be collectable in any year of assessment subsequent to the year of assessment in which the war is terminated.

As explained by the Committee in their Report the combination of taxes proposed constitutes a partial income tax freed of certain complications owing to its limited scope and designed to meet the objections of those prominent among whom were the Chinese Members of this Council, who deprecated inquiry or inquisition into personal circumstances, particularly of partnerships, inevitable in income tax proper which is based on the assessment of individual capacity to pay.

The Bill also avoids the danger of double taxation by excluding from taxation income which is liable to income tax in the United Kingdom or any other part of the British Empire, and by exempting corporations the whole of whose profits are liable to such taxation; also taxation under the Bill is confined to profits made in the Colony.

FOUR TAXES

The Bill contains four taxes. A Property Tax of 5 per cent per annum on the rateable value of land or buildings as assessed for rating purposes. And here I should explain that as the Rating Ordinance, 1901, prescribes a tax to be borne by the occupier it has been considered necessary to indicate clearly that the Property Tax is intended as a tax to be charged on and borne by the owner, which I think is in accordance with the views of the War Revenue Committee.

The purpose of this amendment is to prevent the passing on of the tax as it makes clear that the certificates of fair rent issued under Section 6 of the Prevention of Eviction Consolidation and Amendment Ordinance, 1939, cannot take into consideration a tax definitely described as to be borne by the owner. I am authorized to state that if any attempt is made generally to pass on the Property Tax to tenants Government is prepared to introduce such

legislation as may be considered necessary to prevent this.

SALARIES TAX

The second tax is a Salaries Tax on nearly all salaries and pensions derived from employment in the Colony. The first \$5,000 of the taxable income after deduction of personal and family allowances will be chargeable at 4 per cent; and thereafter a 10 per cent rate will apply. No abatement in respect of life insurance premiums was recommended by the Committee.

The third and fourth taxes are respectively a Corporation Profits Tax on profits made in the Colony of companies registered in Hongkong at a rate of 10 per cent without any abatement; and a Business Profits Tax on profits made in the Colony from all businesses and professions which is levied on the business and not on individual persons so that no inquiry as to the ownership of the business and the division of the profits is involved.

There is, in the circumstances, no deduction in respect of personal and family allowances and the rate proposed is, after a general exemption up to \$10,000 per annum, 5 per cent on the excess over \$10,000 up to \$100,000 and 10 per cent on the excess over \$100,000.

I think I am correct in saying that the Committee regarded these taxes not so much as four separate taxes, but as four forms of one tax and that the acceptability of that one tax depended on grounds of equity on the acceptability of each of its component parts.

GUESS WORK

The Committee offered no estimate of the revenue expected to be raised by their Bill and in the nature of things such an estimate must be largely guess work, but Mr. Caine, who was largely responsible for framing the original draft of the Bill, suggested that Salaries Tax might produce \$1,000,000 and Corporation and Business Profits Taxes together \$3,000,000, while the receipts from the Property Tax are calculable in the neighbourhood of \$2,000,000.

How it is proposed to devote this revenue to the prosecution of the war will be explained in part when the first resolution standing in my name is moved, and full details are given in the application for the necessary supplementary votes which will be submitted to Finance Committee this afternoon.

The Government has accepted the recommendations of the War Revenue Committee and the bill which I am asking to have read today for the first time is a Government measure. It is, however, just and proper that I should state at this juncture that in the Government's view the taxation scheme framed in the bill will not be as equitable or as efficient a means of raising revenue as would be an income-tax measure on the lines which you, Sir, and your advisers had in contemplation a few months ago.

PURPOSE OF BILL

It may seem anomalous that an Administration, with a competent majority on the Legislature, should deliberately promote one measure believing another to be its superior, but the explanation is not far to seek.

This bill's principal purpose is to finance a not inconsiderable free gift from public funds to His Majesty's Government, and in such a case it would be improper to force upon the would-be donors by the use of that majority a taxation method to which the Unofficial Members of this Council had objected strongly and unanimously.

I trust that we will see fulfilled the hope, expressed by the Committee that, in view of the purpose for which the proceeds of these four taxes are to be used, there will be no attempt at evasion; and I wish to assure the public that officers of the War Taxation Department will regard it as their duty to help and advise them in assessing their individual shares of the voluntary contribution which the Colony is making to His Majesty's Government towards the prosecution of the war with Germany.

I beg to move that the War Revenue Bill be read a first time.

HON. MR. M. K. LO

The Hon. Mr. M. K. Lo said:—Your Excellency—To me it is a matter for gratification that this Council should now have before it a measure which has already received the unanimous general approval of this Council, and which

E. ZIMMERN DEFEATED AT CHESS

CARVALHO BACK TO FORM

D. R. de Carvalho, last year's Colony Chess champion, returned to form yesterday, defeating E. Zimmermann, leader in this year's Tournament, at the Gloucester Hotel, to score his first point in three consecutive games.

Zimmermann's loss is his first in this year's Tournament, but he retains his place at the top of the Tournament table with a record of six wins in seven matches played.

All of this week's matches were completed last night, results at the Peninsula Hotel being:—K. M. A. Barnett beat V. V. Kolatchoff, Sir Henry Pollock drew with A. Y. Brinkhoff, and B. S. Lidvin beat K. Weiss.

Some adjourned and postponed matches have also been completed, with these results:—K. Weiss beat L. Blair, Sir Henry Pollock beat V. V. Kolatchoff, E. Zimmermann beat A. Kurrik, B. S. Lidvin beat A. Kurrik, and A. Kurrik beat L. Blair.

TABLE TO DATE

The positions to date are:		P. W. D. L. Pts.	
E. Zimmermann	.....	7	6 0 1 6
K. M. A. Barnett	.....	6	5 0 1 5
B. S. Lidvin	.....	7	5 0 2 5
K. Weiss	.....	8	5 0 3 5
Sir H. E. Pollock	.....	8	4 2 2 5
D. R. de Carvalho	.....	6	3 0 3 3
A. Y. Brinkhoff	.....	7	1 2 4 2
A. Kurrik	.....	6	1 1 4 1
L. Blair	.....	6	1 0 5 1
V. V. Kolatchoff	.....	7	0 1 6 1

will enable the Colony to make to England a fitting war contribution to be raised from the wealthier members of the community. In this congenial atmosphere of accord I refrain from answering, and criticising, certain observations which fell from some of the official speakers in this Council on the opposition advanced in this Council against the Income Tax proposals. But I feel it is due to this Council that I should set out my reasons for opposing the original, and accepting the present, proposals.

87 CLAUSES

The Income Tax Committee, of which I had the honour of being a member, held its first meeting on the November 3, 1939, and at this meeting a draft Income Tax Bill, which had been previously sent to the members, was placed before the Committee for its consideration. This Bill consisted of 87 clauses, many of which were so necessarily complicated as to be beyond the comprehension of the general public, and which occupied some 49 pages of print.

A close study of the Bill forcibly confirmed the view I had entertained that an Income Tax measure was quite unsuitable to local conditions, and that it would have unfortunate repercussions on the Colony.

At this meeting I asked for a ruling whether, under the terms of our reference, the Committee was entitled to express an opinion as to whether such a measure was, or was not, desirable, and whether alternatives to the measure could be considered. The answer was in the negative. I thereupon pressed for a 'communiqué' to be issued to the press, setting out the strictly limited terms of our reference. This communiqué was issued to the Press on the November 7, 1939.

FULL KNOWLEDGE

It was in these circumstances that I spoke in this Chamber on the November 9. I spoke not in ignorance, but with full knowledge, of Government's proposals. Apart from one point in my speech, to which I propose later to refer, I do not wish to withdraw anything I then said. My views have remained unaltered.

Your Excellency intimated in this Council on the November 16 that you were prepared to widen the terms of reference of the Income Tax Committee, and the widened terms were officially communicated to the Committee at its meeting held on the following day.

Speaking for myself, I have always appreciated the point which Mr. Caine so eloquently made in his speech in this Council on the November 9, namely, that no suggested alternatives could be acceptable which did not call for any appreciable sacrifice on his part, and that this remark was true of others in the higher income groups.

COMMITTEE'S TASK

The task of the Income Tax Committee under its widened terms Continued on page 5

ENTRIES FOR HONGKONG JOCKEY CLUB EASTER RACE MEETING AT VALLEY

THE SECOND EXTRA RACE MEETING OF THE HONGKONG JOCKEY CLUB will be held at Happy Valley on Saturday and Sunday, Mar. 23 and 25, starting at 2 p.m. on each day.

The following are the advance entries for the two days:—

FIRST DAY

1.—Mills Bay Stakes.—Winner \$500, 2nd \$300, 3rd \$200. For China Ponies, Grifflins of this Season. Winners of \$1,000 or more in stakes, barred. Weight: 10 lb. under weight for inches. 1 lb. penalty for every \$100 or part thereof won in stakes. Jockey Allowance. Entrance \$5. One Mile.

Blue Field 151, Blue Gate 151, Bronze Arrow 151, Care Free 151, Distinctive Time 151, Emergency Unit (late Osage) 145, Eve of Dan-ching 151, Eve of Folly 151, Eve of Hunting 148, Eve of Peace 148, Gay Star 151, Hillsboro Bay 145, Hopeful Star 159, Hughes 151, Jane Doe 151, Johnner 151, Lauraber 151, O-Lan 156, Oonagh 148, Ronson 148, Rose Charming 151, Rose Elegance 151, Rose Perfect 151, Silver Wings 151, Smashing Through 151, Victoria 151, White Diamond 156.

2.—Albury Handicap.—Winner \$800, 2nd \$300, 3rd \$200. For Australian Subscription Ponies. "A" Class. Jockey Allowance. Entrance \$5. From the Two Mile Post Once Round and In (About One Mile 171 Yards).

Albury, Amicus Curiae, Australian Diamond, Baffin Bay, Comedy Star, Conqueror, Courting Eve, Criffler, Devonian, Far View, Forehand Drive, Lancashire Chips, Lucky Lad, Prince Bridge, Sapper, Sparrow, Tornado Star, Triumph Day, Victory.

3.—9.—Hongkong Bay Handicap.—First or Second Section: Winner \$800, 2nd \$300, 3rd \$200. For China Ponies. "B" Class. Jockey Allowance. Entrance \$5. Six Furlongs. Avon, Bear Claw, Blue Diamond, Clembur, Conquering Time, Dupont Star, Eve of Folly, Galaxy, Hopeful Star, Humdrum Eve, Hyndford Bridge, Jennifer, Jobber, Johnner, King Kong, Lancashire Lass, Lillib, Musketeer, New Star, Oak Bay, Peaceful View, Possible, Potentate, Rob Roy, Rose Emily, Rose Evelyn, Rose Fama, Rose Jane, White Diamond.

4.—Sub-Griffins Spring H'dicap: Winner \$750, 2nd \$300, 3rd \$200. For China Ponies, Subscription Grifflins of this Club of any Season. Ponies classified "B" Class, barred. Jockey Allowance. Entrance \$5. 1 1/4 Miles. Bressay, Celtic Star, Clowner, Guinness Time, Marksman, Salvage Master, Strathbannock, Wilber.

5.—Rosehill Stakes: Winner \$600, 2nd \$300, 3rd \$200. For Australian Subscription Ponies of this Season. Winners of \$1,000 or more in stakes, barred. Weight: 10 lb. under weight for inches. 1 lb. penalty for every \$100 or part thereof won in stakes. Jockey Allowance. Entrance \$5. One Mile. Australian Prince 142, Brown Derby 142, Euslylight 145, Fair Chance 145, Flying Dutchman 149, Franklin 145, Income Tax 145, Lucky Lady 155, Many Thanks 145, Maple Star 144, Nancy Lee 142, Piccadilly Jim 145, Pumelo 142, Quick Despatch 145, Rowan 145, Shuttlescock 142, Springhurst 142, Spring Shine 146.

6.—10.—Taiway Bay H'dicap.—First or Second Section: Winner \$800, 2nd \$300, 3rd \$200. For China Ponies. "D" Class. Jockey Allowance. Entrance \$5. One Mile. Ascot Vale, Bistre, Bogy, Bressay, Chatterbox, DeKko, Desert Star, Double Chance, Estover, Fei Ying, Gold Coin, Golden Cow, Good Morning, Hopeful Time, Matsdorf, Night View, Orange Boven, Phoenix, Piet Hein, Plain View, Portrush, Smiling Time, Soldier of China, Some Hope, Sunlight View, This Time, Tim, West Lake, Wilber, Willydilly.

7.—Gin Drinkers Bay Handicap: Winner \$600, 2nd \$300, 3rd \$200. For China Ponies. "E" Class. To be ridden by Jockeys who have not won ten races anywhere at any time. No Whips or Spurs allowed. Entrance \$5. Half A Mile. Bialagon, Copper Idol, Diogenes, Dow Jones, Gallant Marshal, George, Gog, Heddon, King's Envoy, Labour Day, Lancashire Chap, Lucky Eleven, National Dignity, National Honour, Old Fashioned, Popular Star, Radium Star, Strathdown, Sunshine Busie, The Tigress, Valorous, Wild Bear.

8.—Sydney Handicap: Winner \$800, 2nd \$300, 3rd \$200. For Australian Subscription Ponies. "D" Class. Jockey Allowance. Entrance \$5. Six Furlongs.

A Green Time, Amber II, Australian Prince, Brown Derby, Colorado Star, Franking, Income Tax, Lovely Kid, Macquarie River, Many Thanks, Murray River, Pocosnos, Pumelo, Quick Despatch, Sea Urchin, Shuttlescock, Springhurst, Tarran, Winnie, Zodiac.

SECOND DAY

1.—10.—Kellat Handicap.—First or Second Section: Winner \$600, 2nd \$300, 3rd \$200. For China

Ponies, "C" Class. Winners at this meeting barred. Jockey Allowance. Entrance \$5. One Mile.

Advancing Time, Boolat Bay, Bronze Arrow, Care-Free, Clowner, Commencement Bay, Dawn Star, Dingo, Distinctive Time, Forgotten Star, Galveston Bay, Gay Star, Gladiator, Guinness Time, Hillsboro Bay, Hughes, Just In Time, Laughing Girl, Lauraber, National Pride, National Success, Oomph, Pinfarthings, Romeo, Ronson, Rose-Queen, Royal Highness, Scenic View, Silver Wings, Smashing Through, Soldier of Britain, Strathbannock, Sylvandale, Tampa Bay, Tiding Master, Victoria.

2.—Easter Stakes.—Winner \$750, 2nd \$300, 3rd \$200. "A" Handicap for China Ponies. Entrance \$5. One Mile.

Burford, Confusion Bay, Craighav, Eve of Harvest, Eve of Heaven, Grebber, Mount Hope Bay, Sathlight, Spelright.

3.—Coolgardie Stakes.—Winner \$800, 2nd \$300, 3rd \$200. For Australian Ponies of this Season. Winners at this meeting and ponies that have won \$500 or more in stakes, barred. Weight: 10 lb. under weight for inches. 2 lb. penalty for every \$100 or part thereof won in stakes. Jockey Allowance. Entrance \$5. From the 1 1/2 Mile Post (About Half Mile 170 Yards).

A Green Time 142, Allan Prince 142, Brown Derby 142, Euslylight 142, Comedy Star 145, Fair Chance 145, Forehand Drive 142, Franklin 145, Income Tax 145, Lovely Kid 139, Many Thanks 145, Maple Star 146, Nancy Lee 142, Perofa d'Oriente 142, Piccadilly Jim 145, Pumelo 142, Shuttlescock 142, Springhurst 142, Spring Shine 150, Venus Bay 145.

4.—8.—Boa Vista Handicap.—First or Second Section: Winner \$600, 2nd \$300, 3rd \$200. For China Ponies. "B" Class. Winners at this meeting barred. Jockey Allowance. Entrance \$5. From the Two Mile Post Once Round and In (About One Mile 171 Yards).

Avon, Bear Claw, Blue Diamond, Clembur, Dupont Bay, Eve of Folly, Hopeful Star, Humdrum Eve, Hyndford Bridge, Jennifer, Jobber, Johnner, King Kong, Lancashire Lass, Lillib, Musketeer, New Star, Oak Bay, Peaceful View, Possible, Potentate, Rob Roy, Rose Emily, Rose Evelyn, Rose Fama, Rose Jane, White Diamond.

Continued on Page 6

Rugby Sevens Tournament

EIGHT TEAMS TO MEET IN FINALS TOMORROW

The preliminary rounds of the annual Rugby Football Sevens tournament, organised by the Hongkong Football Club this year in aid of the British War Organisation Fund, have now been played off, leaving eight teams to compete in the finals on the Club ground at Happy Valley on Saturday.

THE PROGRAMME

Play will commence at 3 p.m., when the Hongkong Police "A" will meet the Royal Scots "A". The other quarter-final matches are as follows:—3.20 p.m.:—8th Heavy Regt., R.A., "A" v. Royal Engineers; 3.40 p.m.:—Hongkong Rank v. Civil Service; 4 p.m.:—Hongkong Police "B" v. Rest of Club "A".

Provided that no extra time has to be played in the quarter and semi-finals, the final will commence at 5.30 p.m.

By kind permission of Lt. Col. D. J. McDougall and Officers, the Band and Pipes of H.M. 2nd Bn. Royal Scots (The Royal Regiment) will play from 2.30 p.m. to 3 p.m. before the matches and during the intervals.

Admission to the ground will be \$1.50 to Covered Stand and \$1.00 to Open Stands (Service men at half-price). It is hoped that a large crowd will be present to watch this lively and open type of rugby football.

Craigengower Cricket Club Teams

The following will represent the Craigengower Cricket Club in League Matches on Saturday: a 2.00 p.m.:

1st XI: v. C. S. C. C. Home—E. Zimmermann (Capt.), P. J. Billmorris, A. R. H. Small, A. J. Hill, Hulse, A. H. Ismail, E. A. Lee, H. P. Lim, W. Hong Sling, G. Souza, A. N. Other, F. R. Zimmermann. Umpire: G. Ladd; Scorer: H. W. Randall.

2nd XI: v. Police. Away—B. R. Irance (Capt.), N. Broadbridge, A. B. Hanson, A. Huns, C. W. Lam, J. W. Leonard, T. Lock, A.

HARD DRIVING AND ACCURATE VOLLEYING

Rumjahn Cousins Win Doubles

In two very good sets which were marked by hard driving and accurate volleying by both sides, S. A. and H. D. Rumjahn, former holders, beat Lee Hua-kek and J. W. Leonard in the open doubles of the Colony tennis tournament yesterday, by 6-2, 6-3.

The match provided the finest doubles game of the tournament to date and revealed exceptionally good form on the part of the Rumjahns who were most spectacular in their play. Leonard also accredited himself well, bringing off some fine hard drives and "kills".

The other games resulted as follows:—

HANDICAP SINGLES

A. C. I. Bowker (—3/6) beat F. D. Hunter (+1/6) 6-2, 6-3.

M. Pugh (—30/3) beat G. S. Lovett (+2/8) 6-2, 6-1.

E. Zulauf (—15) beat W. G. Harvey (—25) 8-6, 5-1.

W. M. Barton (—3/8) beat C. M. Stark (+3/6) 7-5, 8-1.

CLUB SINGLES

H. J. Armstrong beat G. C. Burnett 4-8, 9-7.

HANDICAP DOUBLES

N. D. Lloyd and W. R. Lambert (scratch) beat J. R. M. Smith and D. J. S. Crozier (scratch) 3-6, 8-6, 6-2.

B. O'M. Cean and N. Spencer (—4/6) beat H. D. Bidwell and T. Dow (—3/6) 10-8, 6-3.

HANDICAP MIXED DOUBLES.

Mr. and Mrs. C. C. Stark (scratch) beat Mr. and Mrs. R. K. Valentine 6-2, 7-5.

HOME SOCCER

LONDON, Mar. 14 (Reuter)—The following matches in the English Regional Football competition were played yesterday:

SOUTH "A"

Watford 3 Charlton 0

SOUTH "B"

Southampton 2 Aldershot 3.

SCOTTISH CUP

The following are the results of replays in the Second Round of the Scottish Cup:—

Rangers 3 Falkirk 2

Motherwell 5 Morton 2

M. Omar, U. M. Omar, W. K. Way, J. L. Young Saye.

Umpire: W. McNeill; Scorer: W. Broadbridge.

Write for descriptive leaflets of the

THORNYCROFT

3-TON

'NIPPY' CHASSIS



Applly named the 'Nippy', for its quick get-away and high road performance, this new Thornycroft is available with 10' 1 1/2" and 12' 8" wheelbase in both normal and forward control types, has extremely economical 60 b.h.p. engine, 7' frame, Lockheed-operated Girling brakes, and space for bodies up to 15' 10" long, amongst its other fine features.

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St. George's Bldg., 1st Floor.

QUEEN'S THEATRE

HONGKONG DAILY AT 230-515-720-930 P.M. TEL 314-53

• SHOWING TO-DAY •

N.B. Second Show Commences at 5 p.m. Sharp.

GRANDEST ALL-STAR CAST SINCE "GRAND HOTEL"



For a year Broadway men cheered—and ladies jeered this hilarious hit play which put women under the microscope! 135 of them—loving, lying, fighting—and all over men! The screen sensation of the new season!

NORMA SHEARER CRAWFORD
JOAN ROSALIND RUSSELL
THE Women

MARY BOLAND • PAULETTE GODDARD • PHYLLIS POVAH
JOAN VIRGINIA LUCILE
FONTAINE • WEIDLER • WATSON
From the Play by CLARE BOOTHE

ALHAMBRA THEATRE

NATHAN RD. KOWLOON DAILY AT 230-520-720-930 TEL 56856

• TODAY ONLY •



HAIR-RAISING EXCITEMENT!

JACK HOLT
TRAPPED
G-MEN

Wynne Gibson
C. Henry Gordon
Jack to Rue

• TOMORROW •

SHEARER CRAWFORD ROSALIND RUSSELL

THE Women

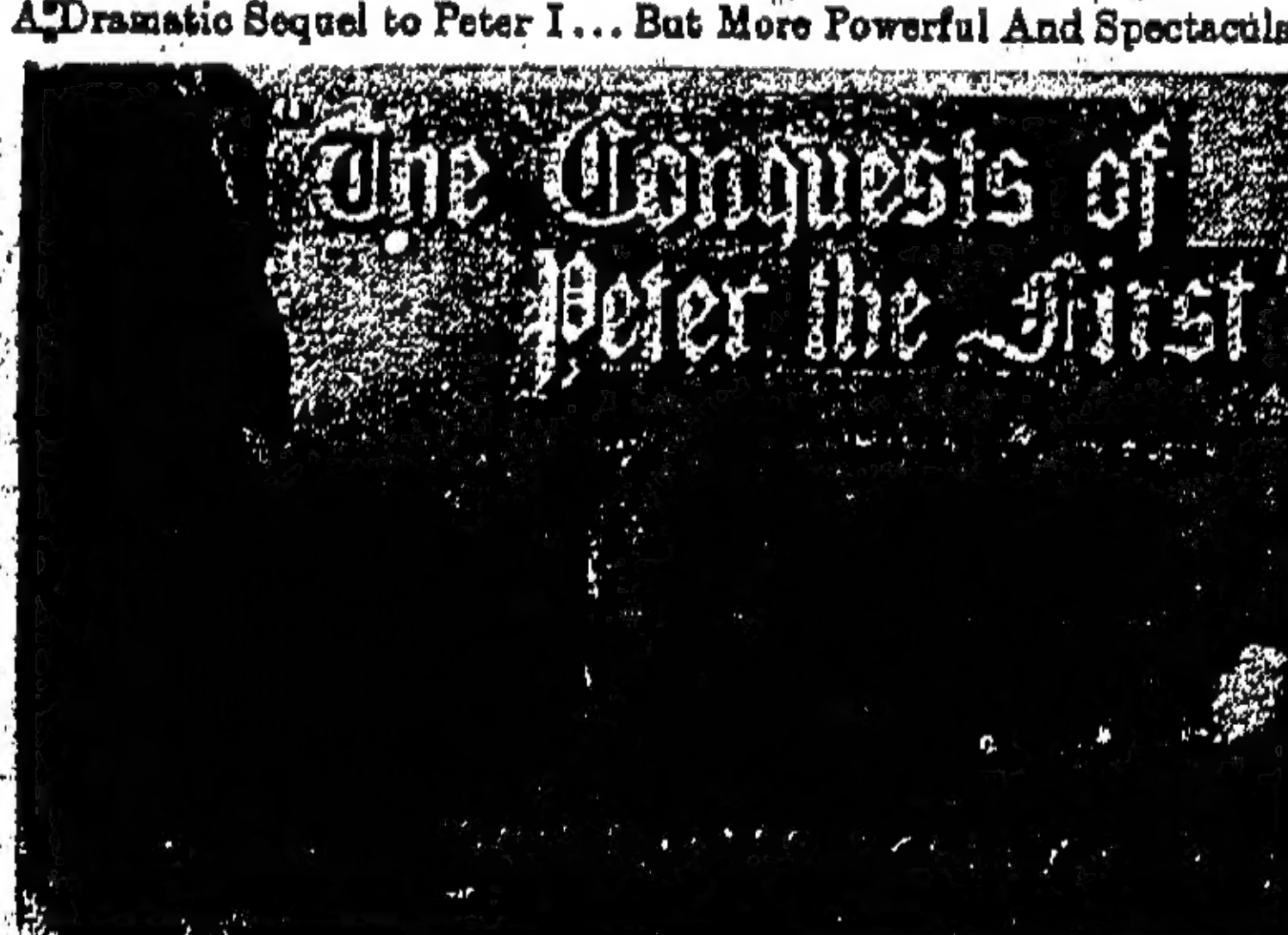
From the play by CLARE BOOTHE. By arrangement with Max Gordon Play and Pictures Corporation. Screen Play by Anita Loos and Sam Morison. Directed by George Cukor. Produced by Sam Streisand.

CATHAY

DAILY AT 2.30, 5.15, 7.20, 9.30 P.M.

• TO-DAY AND TO-MORROW •

A Dramatic Sequel to Peter I... But More Powerful And Spectacular



THE Conquests of Peter the First

• SUNDAY-MONDAY-TUESDAY •

BROUGHT BACK BY POPULAR DEMAND!

Because no other air saga has been made to equal it!

"HELL DIVERS" Wallace Beery
Clark Gable

A Metro-Goldwyn-Mayer Triumph
Re-issued Entirely in NEW Copy.

GRACIE FIELDS SEEKS ABSOLUTE DECREE

Application will be made in the Divorce Court to make absolute the decree nisi granted to Miss Gracie Fields against her husband, Mr. Archie Pitt, the theatrical producer.

Miss Fields's petition last July was undefended. The marriage took place in 1923 at Wandsworth Register Office. There are no children.

GRACIE FIELDS TO MARRY

LOS ANGELES, Mar. 14 (Reuter).—Monty Banks, who directed three of Gracie Fields' films, stated yesterday that he and Gracie are to be married shortly.

Ginger Rogers was granted a divorce on the ground that her husband, Lew Ayres, has deserted her.

COMING EVENTS

MARCH

15 Tides: High 12.30 a.m. and 12.55 p.m. Low 6.55 a.m. and 7.52 p.m.

Sunrise: 6.53 a.m.; Sunset: 6.53 p.m.

St. Patrick's Society Dinner

Dance, Peninsula Hotel, 8.30 p.m.

Claims against estate of Sybil Ruby Challenger and Paul Mary Hodgson due.

Licensing Board Election, Urban Council Chamber, 4 p.m.

Raub Australian Gold Mining Co. Ltd., Fourth Interim Dividend payable.

C.B.S.: Physical Training Display, 6 p.m.

Ladies Working Party (B.W.O.P.), Govt. House, 9 a.m.—1 p.m.; St. Andrew's (Medical), 10 a.m.

La Salle College Annual Sports

Diocean School Old Boys' Annual Dinner, Chinese Merchants' Club, 8 p.m.

Lawn Tennis Championships continued.

Y.M.C.A.: A.D.C. Rehearsal 6 p.m.; Badminton 6 p.m.

Kowloon Res. Assn. Annual Meeting, 6 p.m.

First Air Lectures for Auxiliary Nurses Begin at Helena May Inst., 5.30 p.m.

Volunteer Officers' Mess, Annual Mtg., 6 p.m.

V.D.M.A.: Christ Church Group, Committee Mtg., Vicarage, 8.30 p.m.

Helena May Inst. Christian Fellowship, 10.30 a.m.

St. Andrew's Women's Guild, Jumble Sale, 3 p.m.

Catholic Cathedral: "The Way of the Cross," 5.30 p.m.; Lenten Mission, 6 p.m.

Cheong Club: Darts, Table-Tennis, Billiards.

16-Tides: High 1.35 a.m. and 1.14 p.m. Low 6.16 a.m. and 7.24 p.m.

Sunrise: 6.54 a.m.; Sunset: 6.54 p.m.

Criminal Sessions Open, 10 a.m.

Seven-a-Side Rugby Tourney (Final), 4.30 p.m.

Charity Dinner, Dance for China War Relief, Hotel Cecil 8 p.m.

Bank of East Asia, Annual Mtg., 3 p.m.

R.E.O.C.A. Carnival Dance, Peninsula Hotel, 8.30 p.m.

C.B.S.: Annual Sports, 2 p.m.

Queens College, Annual Sports, 11.30 a.m.

Vibro Piling Co. Ltd. Annual Mtg., York Building, 12 noon; to be followed by Extraordinary General Mtg.

H.E. the Governor and Lady Northcote leave for Peking Lodge.

17-Tides: High 2.15 a.m. and 2.17 p.m. Low 6.40 a.m. and 10.54 p.m.

Sunrise: 6.53 a.m.; Sunset: 6.53 p.m.

Y.M.C.A. War Work 9 a.m.; Whist Drive, 8.30 p.m.; A.D.C. Rehearsal, 9 p.m.

19—Cheong Club, Ladies Advisory Committee, Bridge and Mahjong Drive, 3 p.m.

H.K. Automobile Assn. Annual Mtg., Linstead and Davis Office, 5.30 p.m.

Claims against estate of Alfred Edmund Hatch, 10 a.m.; Badminton 6 p.m.; Mixed Swimming, 8 p.m.

20—H.K. Rope Manufacturing Co. Ltd. Annual Mtg., 10, Des Voeux Rd. C, 11.30 a.m.

Peak School, Annual Sports, 2.45 p.m.

Y.M.C.A.: Badminton from 10 a.m.; A.D.C. Rehearsal, 6 p.m.

21—Chess Championship Continued.

H.K. Electric Co. Ltd. Annual Mtg., 11 a.m.; Extraordinary Gen. Mtg., 11.15 a.m.

Kai Tak Airport Dance, Peninsula Hotel.

King's College Annual Sports, Caroline Hill, 1.30 p.m.

Chinese Estates, Ltd. Annual Mtg., China Building, 12 noon.

Passionade Music, St. Andrew's Church 9 p.m.

Y.M.C.A.: Games Morning 10 a.m.; A.D.C. Rehearsal, 9 p.m.

22—Good Friday.

United Service of Christian Witness in Kowloon, 11.30 a.m.

St. Andrew's Club, Whist Drive, 8.45 p.m.

Golf: Happy Valley Golfers v. Kowloon Golfers.

Claims against estate of Herbert Hatch due.

H.K. References Assn. Dance at Hotel Cecil, 8.30 p.m.

Passionade Music, St. John's Cathedral, 9 p.m.

Y.M.C.A.: Badminton 6 p.m.; Mixed Swimming, 8 p.m.

23—Portuguese Company of H.K. V.D.C. Annual Dinner, Club Lusitano, 7.30 p.m.

H.K. Jockey Club, Second Extra Race Meeting, 2 p.m.

Y.M.C.A.: American Mixed Doubles Tennis Tournament at King's Park, 2 p.m.

All Saints Church, Bazaar, Kowloon, 10 a.m.

24—Easter Sunday.

Golf: Shanghai Visitors' Cup, semi-final of Mixed Foursomes, due to be completed; first round of Adamson Cup due to be completed.

Interport Soccer: Macao v. Hongkong.

25—H.K. Jockey Club, Second Extra Race Meeting, 2 p.m.

Entries Close for Kowloon Marathon Race.

International Soccer Final.

26—H.K. Whampoa Dock Co. Annual Mtg., 12 noon.

Busy Bees Working Party, Bridge & Mahjong Drive, Cathedral Hall, 3 p.m.

West Country Society Supper Dance, Peninsula Hotel, 9 p.m.

27—Dairy Farm Ice & Cold Storage Co. Ltd. Annual Mtg., 12 noon.

Cheong Club, Gala Dance, 8.30 p.m.

H.K.R.A. Prize Meeting.

China Entertainment & Land Investment Co. Ltd. Annual Mtg., King's Theatre Building, 12 noon.

28—Chess Championship Continued.

Y.M.C.A.: A.D.C. To Present "House-master," 9 p.m.

H.K.R.A. Prize Meeting.

Peninsula Hotel, Harp Recital, 9.15 p.m.

Radio Programmes

HONGKONG

Z On Wavelengths of 355
B metres (845 k.c's) 31.45
W metres (9.53 megacycles).

"WORLD AFFAIRS" AND OTHER LONDON RELAYS

Classical Requests

12.15 p.m. Short Service of Intercession.

12.30 Songs by Lillian Harvey and Willy Fritsch.

1.30 Lass Mr. Melman Korper Schwarz Bepinsel (Lichmann and Hollander)—Willy Fritsch with Orchestra. Leben Chme Liebe (Gilbert and Spillansky)—Lillian Harvey with Orchestra. Dancing—Into Heaven With You (Schroder-Beckmann)—Lillian Harvey and Willy Fritsch with Orchestra. Live Love and Laugh (film The Congress Dances)—Willy Fritsch with Schlemmel Quartet. Just Once for All Time (film The Congress Dances)—Lillian Harvey with Orchestra.

12.45 Czech Philharmonic Orchestra.

Slavonic Dance No. 1 in C Major (Dvorak); Slavonic Dance No. 2 in E Minor (Dvorak); Slavonic Dance No. 14 in B Flat Major (Dvorak); Slavonic Dance No. 15 in C Major (Dvorak)—conducted by Václav Talich.

1.00 Local Time Signal and Weather Report.

1.05 Dance Music by Jack Harris and His Orchestra.

Fox-Trot—Love Walked In (film The Goldwyn Follies); Love Is Here To Stay (film The Goldwyn Follies); Waltz—Stars in My Eyes (from The King Steps Out); Fox-Trot—Please Be Kind; When The Organ Played "O Promise Me"; Waltz—The Girl In The Alice Blue Gown; Fox-Trot—The Pretty Little Patchwork Quilt; Fox-Trot—Dancing You (from Rise and Shine); Rise 'N Shine (from Rise and Shine).

1.30 Reuter and Rugby Press, Weather Forecast and Announcements.

1.45 Chopin—Concerto No. 2 in F Minor Op. 21.

Arthur Rubinstein (Piano) and The London Symphony Orchestra conducted by John Barbirolli.

2.15 Close down.

6.00 Dance Music.

Fox-Trot—A Little White Gardenia (film "All The King's Horses"); Be Careful, Young Lady (film "All The King's Horses"); Art Kessel and His Kessels-In-The-Air; Waltz—One Life, One Love; Tango—Beside My Caravan—The B.B.C. Dance Orchestra. Fox-Trot—I May Be Wrong; Chase The Blues Away—Chick Webb & His Orchestra. Fox-Trot—Mama Don't Allow It; Woe Is Me—Nat Gonella & His Georgians. Waltz—Waltz of

My Heart (from The Dancing Years); I Can Give You The Starlight (from "The Dancing Years")—New Mayfair Orchestra. Fox-Trot—Good For Nothing But Love; Patty Cake, Patty Cake—Patsy Waller and His Rhythm; Fox-Trot—The Fleets In Port Again (from "O-Kay for Sound"); There's A New World (from "O-Kay for Sound")—DeRoy Somers Band. Tango—Supplio; Yo Sero. Come Tu Quieras—Orquesta Tipica Francisco Canaro. Fox-Trot—Easter Parade (film Alexander's Ragtime Band); Say It With Music (film Alexander's Ragtime Band)—Henry King and His Orchestra.

Continued on Page 4

SHORT WAVE

DAVENTRY

Call	Wavelength
G.A.G.	17.750m. (16.95m.)
G.S.E.	2.150m. (13.97m.)
G.S.E.	2.147m. (13.97m.)
G.S.O.	13.150m. (12.79m.)

NEWS IN ENGLISH

Transmission	Time
Transmission I—News Summary	4.00 p.m.
Full Bulletin	5.00 p.m.
Trans II & III—News Summary	6.45 p.m.
Full Bulletin	7.30 p.m.
do	9.15 p.m.
do	12.00 mid-night
Transmission V—News Summary	7.30 a.m.
Full Bulletin	8.30 a.m.

SHORT TALKS FROM B.B.C.

(All Hongkong Times)

Mondays—Background to the News 11.00 p.m.

Tuesdays—Background to the News 8.15 a.m.

Wednesdays—Background to the News 8.15 a.m.

Thursdays—Background to the News 8.15 a.m.

Fridays—Background to the News 8.15 a.m.

Saturdays—Background to the News 8.15 a.m.

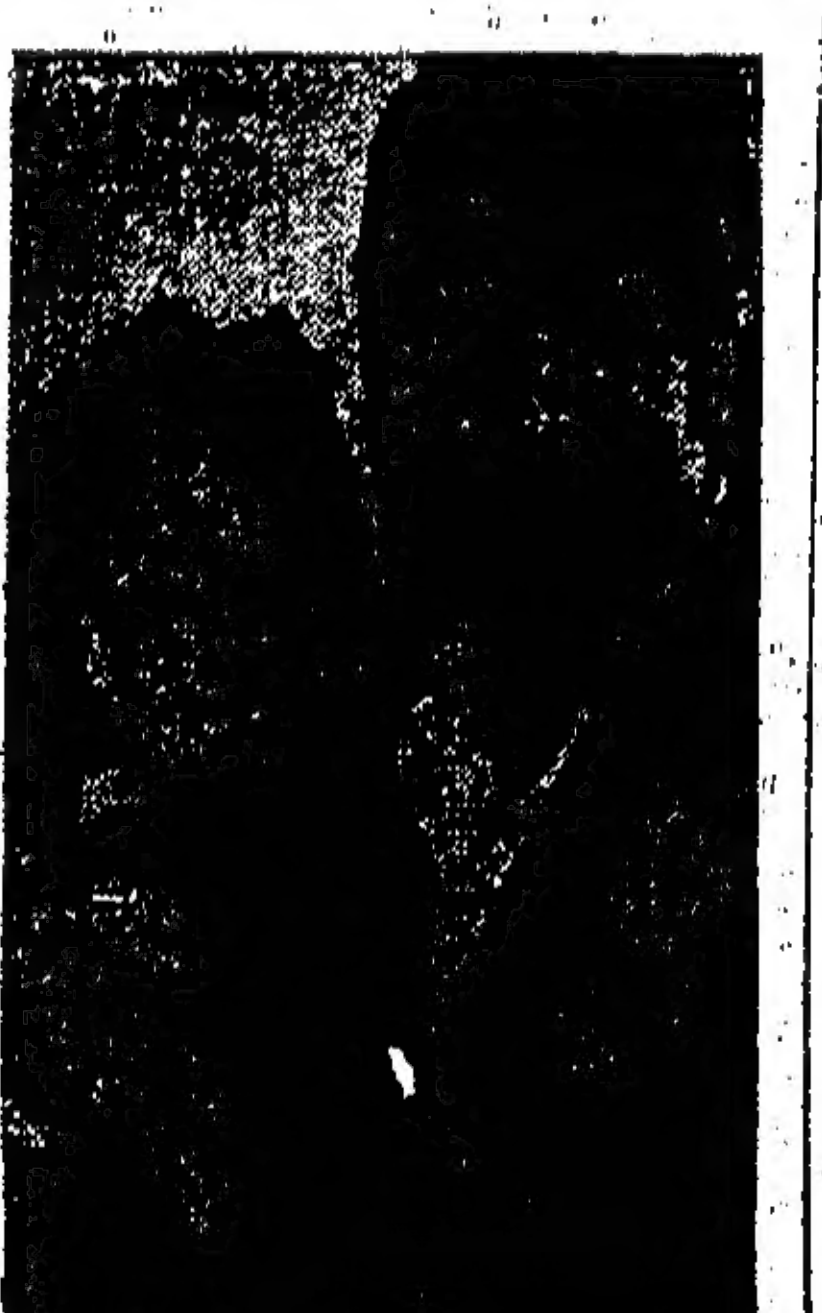
Sundays—Background to the News 8.15 a.m.

"The Rains Came" Opens At The King's Today

The power of one of today's great novelists finds its full scope on the screen in Darryl F. Zanuck's production of "The Rains Came," the sensational best-seller by Louis Bromfield, which opens today at the King's Theatre, with Myrna Loy, Tyrone Power and George Brent sharing stellar honours.

These fascinating strangely-assorted humans, cut off from the world in the colourful mythical city of Ranchipur, India, with all restraint swept away, as the angry forces of nature made life a fading hope and love a desperate, longing, are brought vividly to life in this 20th Century-Fox film. Faithful in mood and detail to the book, "The Rains Came" preserves all of Bromfield's characters.

Myrna Loy breaks with the "perfect wife" tradition to play the amorous Lady Edwina Esketh; Tyrone Power has his most romantic role as the high-caste Hindu surgeon, Major Rama Sath, who proves the one great love of Lady Esketh's life; and George Brent is seen as the worldly Tom Ransome, a ghost out of the lady's romance-strewn past.

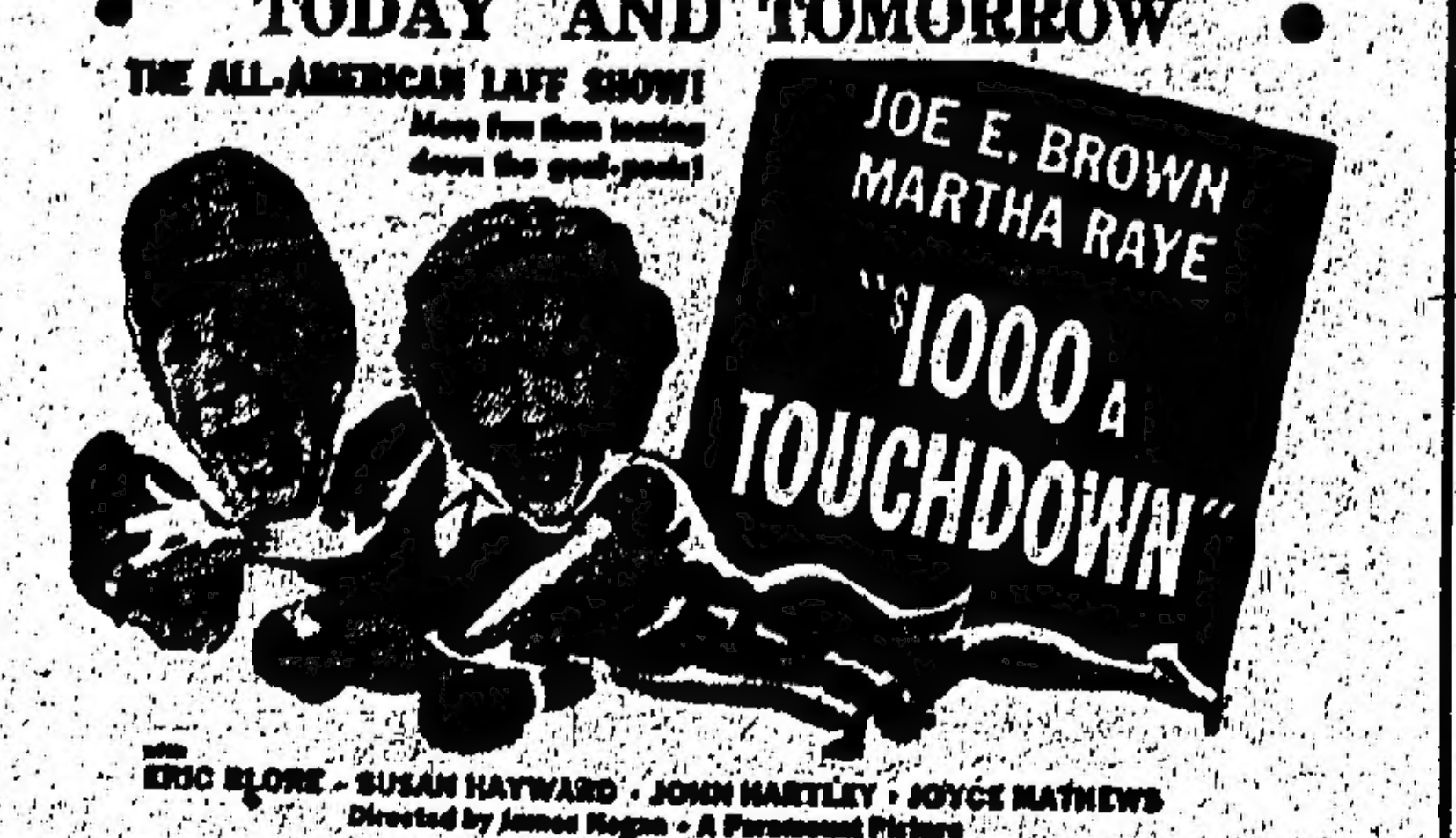


George Brent and Brenda Joyce are seen as Tom Ransome and Fern Simon in Darryl F. Zanuck's production of "The Rains Came," famed Louis Bromfield novel, which opens today at the King's Theatre. Myrna Loy and Tyrone Power are starred with Brent in the 20th Century-Fox film.

STAR THEATRE

HANKOW RD. KOWLOON DAILY AT 230-520-720-920 TEL 57795

• TODAY AND TOMORROW •



JOE E. BROWN
MARTHA RAVE
"1000 A TOUCHDOWN"

Directed by James Hagan - A Paramount Picture

SUNDAY M-G-M Picture "ADVENTURES OF HUCKLEBERRY FINN"

KING'S

SHOWING TO-DAY AT 2.30, 5.10, 7.15, & 9.30 P.M.

SPECIAL ADMISSIONS



DARRYL F. ZANUCK'S PRODUCTION OF
"THE RAINS CAME"
by LOUIS BROMFIELD
MYRNA LOY TYRONE POWER GEORGE BRENT
BRENDA JOYCE NIGEL BRUCE MARIA OUSPENSKAYA
JOSEPH SCHILDKRAUT MARY NASH JANE DARWELL
MARJORIE RAMBEAU HENRY TRAVERS H.B. WARNER
Directed by CLARENCE BROWN
Also Latest FOX MOVIE TONE NEWS

NEXT CHANGE THE RITZ BROTHERS in
A 20th Century Fox Picture "THE GORILLA"

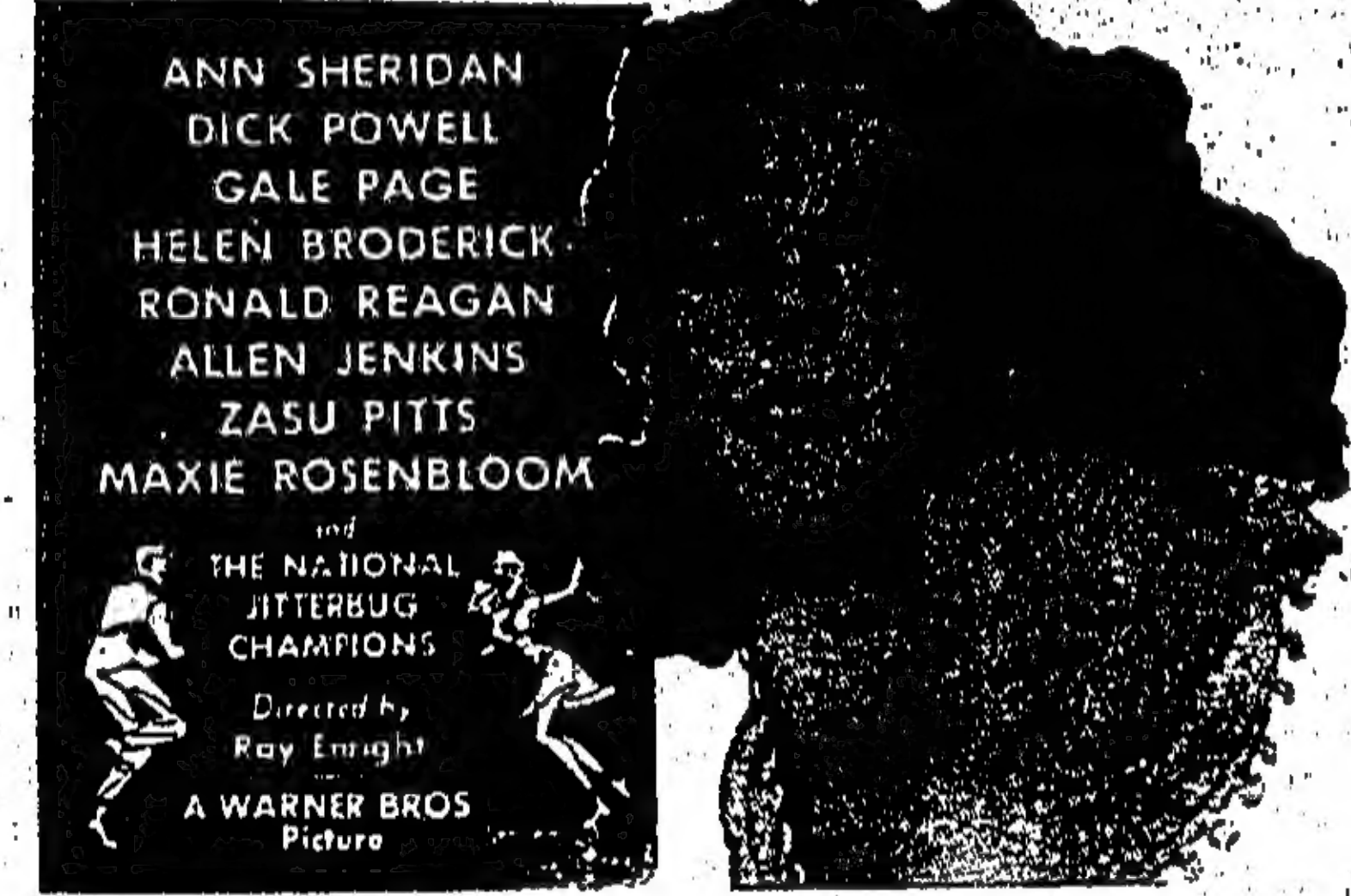
ORIENTAL THEATRE

4 SHOWS DAILY 2.30-5.15-7.15-9.30

• 2 DAYS ONLY TO-DAY • TO-MORROW •

SPICY COMEDY WITH HOT SONGS AND MUSIC!
A dozen comedy stars and a bunch of champion jitterbugs in the season's funniest show.

Naughty but Nice



ANN SHERIDAN
DICK POWELL
GALE PAGE
HELEN BRODERICK
RONALD REAGAN
ALLEN JENKINS
ZASU PITTS
MAXIE ROSENBLUM
THE NATIONAL JITTERBUG CHAMPIONS
Directed by Ray Enright
A WARNER BROS. Picture

SUN. : "GOLDEN BOY" BARBARA STANWYCK
MON. : ADOLPH MENJOU
Famous stage play now a great picture.

• MATINEES: 20c-30c • EVENINGS: 20c-30c-50c-70c •

MAJESTIC THEATRE

4 SHOWS DAILY 2.30-5.15-7.15-9.30

• MATINEES: 20c-30c • EVENINGS: 20c-30c-50c-70c •

• SHOWING TODAY •

THE GREATEST ADVENTURE KNOWN TO MAN!



A great picture of the greatest adventure of the greatest newspaper man of all time!

STANLEY and LIVINGSTONE

with the finest acting cast ever assembled!



SPENCER TRACY
NANCY KELLY
RICHARD GREENE
WALTER BRENNAN • CHARLES COBURN
SIR CEDRIC HARDWICKE • HENRY HULL
HENRY TRAVERS
Directed by Henry King

• NEXT CHANGE •

RETURN SHOWING OF ONE OF THE BRIGHTEST COMEDIES OF THE YEAR!

"THERE'S ALWAYS A WOMAN"

MELVYN DOUGLAS • JOAN BLONDELL
A Columbia Picture.

ADVERTISEMENTS

ADVERTISEMENTS

H.K. CONTRIBUTION

Continued From Page 2

PUBLIC AUCTION.

PARTICULARS AND CONDITIONS of the Sale by Public Auction to be held on Monday, the 18th day of March 1940, at 3 p.m., at the Offices of the Public Works Department, by Order of His Excellency the Governor of one Lot of Crown Land at Repulse Bay, in the Colony of Hong Kong for a term of 75 years, with the option of renewal at a Crown Rent to be fixed by the Surveyor of His Majesty the KING, for one further term of 75 years.

Intending bidders are advised that immediately after the disposal of the lot the Purchaser (if not the applicant) will be required to deposit with an authorised officer who will be present at the sale, the sum of two hundred dollars, (\$200) in cash. This sum will be refunded on payment of the Purchase price.

PARTICULARS OF THE LOT

No. of Sale	Registry No.	Locality	Boundary Measurements	Contents in Square feet	Annual Rental	Upset Price
1	438	Rural Building Lot No. 438, Between South Bay Rd. & Land Rd. Repulse Bay North east of Rural Bldg. Lot No. 431.	As per sale plan.	About 43,000	404	10,760

144

PUBLIC AUCTION.

PARTICULARS AND CONDITIONS of the Sale by Public Auction to be held on Monday, the 18th day of March 1940, at 3 p.m., at the Offices of the Public Works Department, by Order of His Excellency the Governor of one Lot of Crown Land at Blue Pool Road, in the Colony of Hong Kong for a term of 75 years, with the option of renewal at a Crown Rent to be fixed by the Surveyor of His Majesty the KING, for one further term of 75 years.

Intending bidders are advised that immediately after the disposal of the lot the Purchaser (if not the applicant) will be required to deposit with an authorised officer who will be present at the sale, the sum of two hundred dollars, (\$200) in cash. This sum will be refunded on payment of the Purchase price.

PARTICULARS OF THE LOT

No. of Sale	Registry No.	Locality	Boundary Measurements	Contents in Square feet	Annual Rental	Upset Price
1	438	Rural Building Lot No. 438, Between South Bay Rd. & Land Rd. Repulse Bay North east of Rural Bldg. Lot No. 431.	As per sale plan.	About 43,000	404	10,760

145

PUBLIC AUCTION.

PARTICULARS AND CONDITIONS of the Sale by Public Auction to be held on Monday, the 18th day of March 1940, at 3 p.m., at the Offices of the Public Works Department, by Order of His Excellency the Governor of one lot of Crown Land at Shamshui, in the Colony of Hong Kong for a term of 75 years, commencing from 1st July, 1898, with the option of renewal at a Crown Rent to be fixed by the Surveyor of His Majesty the KING, for one further term of 24 years less the last three days thereof.

Intending bidders are advised that immediately after the disposal of the lot the Purchaser (if not the applicant) will be required to deposit with an authorised officer who will be present at the sale, the sum of two hundred dollars, (\$200) in cash. This sum will be refunded on payment of the Purchase price.

PARTICULARS OF THE LOT

No. of Sale	Registry No.	Locality	Boundary Measurements	Contents in Square feet	Annual Rental	Upset Price
1	438	Rural Building Lot No. 438, Between South Bay Rd. & Land Rd. Repulse Bay North east of Rural Bldg. Lot No. 431.	As per sale plan.	About 43,000	404	10,760

146

PUBLIC AUCTION.

PARTICULARS AND CONDITIONS of the Sale by Public Auction to be held on Monday, the 18th day of March 1940, at 3 p.m., at the Offices of the Public Works Department, by Order of His Excellency the Governor of one Lot of Crown Land at Castle Peak, in the Colony of Hong Kong for a term of 75 years, commencing from 1st July, 1898, with the option of renewal at a Crown Rent to be fixed by the Surveyor of His Majesty the KING, for one further term of 24 years less the last three days thereof.

Intending bidders are advised that immediately after the disposal of the lot the Purchaser (if not the applicant) will be required to deposit with an authorised officer who will be present at the sale, the sum of two hundred dollars, (\$200) in cash. This sum will be refunded on payment of the Purchase price.

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1	438	Rural Building Lot No. 438, Between South Bay Rd. & Land Rd. Repulse Bay North east of Rural Bldg. Lot No. 431.	As per sale plan.	About 43,000	404	10,760

147

ARRIVALS AT KAI TAK

There were only two arrivals at Kai Tak yesterday by the Pan American air liner China Clipper. Mr. B. L. Fleming, from Honolulu, is connected with the Bishop Trust Company of that city. He is proceeding to Penang by plane. Mr. Owen Johnson, from Manila, is to take over Mr. Phil S. Delany's job locally as Pan American Airways Company Traffic Representative for China. Mr. Delany, with his wife and family, will be leaving the Colony by the next Clipper on leave, and will be away four months. The holiday will be spent in Florida.

of reference was, then, as I conceived it, to endeavour to solve the difficult problem of placing upon the right shoulders the burden and privilege of the war Taxation, by means which would obviate or mitigate the grave objections raised to the Income Tax measure.

The Bill now before the Council is, Sir, the result of the Committee's efforts. I do not pretend to say that the present Bill has surmounted all the administrative objections advanced, but I do say that, in my view, they have been very substantially reduced, and reduced in a way which would have been impossible under an ordinary Income Tax Bill.

Nor do I pretend to say that all the possibilities of ill effects on the Colony have been removed. I can only hope that the rates of charge proposed by the Bill are low enough to reduce any such ill effects to the minimum.

In this regard I have one further observation to make. I know there are various places in which an Income Tax is successfully administered. The refutation, by result, of the forebodings of the tax before its introduction in such places has been repeatedly used as an argument in favour of its introduction in Hongkong. The validity of this argument depends entirely upon the similarity of Hongkong with the other places.

I maintain that Hongkong is not similar. I would, therefore, urge that the importance of keeping the rates under this Bill low, so as not to discourage the inflow of capital to, or its maintenance in, Hongkong, should be borne in mind.

FUNDAMENTAL DIFFERENCE

It can be said, and it will no doubt be said, that this Bill is but an Income Tax Bill in a modified form. In a sense this is, of course, true. Indeed, in a sense, every tax, even an indirect tax, is a tax on income. But I venture to think that this Bill differs fundamentally from an Income Tax as it is generally understood.

Under the generally accepted theory of Income Tax the liability of firms and corporations depends, not on the question where the profits are made, but on the locality of the place from which their operations are controlled. This is not the case under this Bill. Moreover, unlike an Income Tax Bill, this Bill is not concerned with the identity of the individuals constituting a firm, so many of whom, as regards firms in the Colony, are non-resident.

Again, unlike an Income Tax Bill, it is not concerned with the question as to how long a person has been resident within the Colony in relation to taxable liability, with the result that elaborate provisions have been omitted which would otherwise have been necessary, and which would be difficult, if not impossible, to enforce in the absence of a system of universal registration of persons or of passports for the whole of the population.

In short, an Income Tax is fundamentally an individual tax, and must entail detailed enquiry into personal affairs.

CLASSES OF INCOME

This Bill is concerned with the four main classes of income separately, and deals with them in a way which would be impossible under an ordinary Income Tax measure. As their operation and effect are fully set out in the Report, and in the Bill, I need say very little. But in view of certain criticisms which have come to my attention I venture to make a few observations on the Salary Tax, and the Business Profits Tax.

As regards the Salary Tax, its operation is obviously limited by the statutory condition of liability, namely, that of a salary of \$400 a month and upwards.

A salaried man can claim a personal allowance of \$3,000; a sum of \$2,500 for a wife, and a sum of \$1,000 for each child, with the proviso that the amount of allowances for wife and children must not exceed \$8,000. A married man with four children can therefore claim a \$9,000 allowance, and the tax in excess of this sum is only 4 per cent on the first \$5,000 taxable.

BUSINESS TAX

As regards the Business Profits Tax the tax is at 5 per cent in excess of \$10,000, and up to \$100,000, and at 10 per cent in excess of \$100,000. The tax is, on the business, and not on the individuals constituting the firm, so that no exact individual allowance can be given. The tax allowance of \$10,000, and the lowered rates of charge are given by way of compensation for the absence of individual allowances.

The overwhelming majority of Chinese firms have more than five, many have over ten,

and some have over twenty, partners. It has been suggested that the Salary Tax is unfair in relation to this tax.

AN EXAMPLE

Let me take an example. Suppose a firm of ten partners in equal shares were to make a profit of \$100,000. At 5 per cent on \$90,000, the tax comes to \$4,500. Now if the profit were taxed under the Salary Tax, and if each of the partners were married with four children, each could claim allowances up to \$9,000, making a total of \$90,000, so that the balance taxable would be only \$10,000. Apart from the provision under the Salary Tax, that 4 per cent is payable upon the first \$5,000, it is obvious that such partners would be in a more advantageous position if taxed under the Salary Tax.

It is true that the tax which will give rise to the greatest difficulty, and will involve the most personal inquiry, is the Business Profits Tax. I have always appreciated the objections to this tax; its probable yield would, not by itself, appear to justify its imposition.

But, Sir, I submit that this tax should not be considered in isolation, but only in combination with the other three taxes. After all, the Bill represents on the part of many members of the Committee a compromise of individual views and opinions for the sake of a worthy cause, and it is my considered view that the argument that on the ground of equity such a tax must be imposed if there is a Corporation Profits Tax, is quite unanswerable.

IMAGINARY CASE

To illustrate the effect of the provisions of the Bill let me take an imaginary case of wealthy refugee, with capital invested in the Colony. If he has shares in companies he has nothing whatever to do, as the tax will be deducted at source. If he has invested capital in factories or firms of which he is not the actual managing partner or manager, here again he has nothing to do.

He can come and go without any question of residential liability. If he lends out money on mortgages he has nothing to do, and has no tax to pay. His bank balances are unaffected. If he owns a house he has to do no more than what he has to do already, namely, fill in a return of the net value of the property, and pay 5 per cent as additional rates.

Honourable Members of this Council may be interested to know that the provisions of this Bill are based on a draft Bill drawn by Mr. Caine in collaboration with the Chairman of the Committee, my Honourable friend the Attorney General.

MR. CAINE'S STATEMENT

I would like to quote the following from a statement prepared by Mr. Caine on the "Principal Differences Between the War Revenue Bill and the Income Tax Bill":

"1. GENERAL. An Income Tax seeks to tax every source of each individual's income, and to make allowances for his family responsibilities and other individual circumstances. Although much may be collected at the source it is ultimately an individual tax and may entail much enquiry into personal affairs.

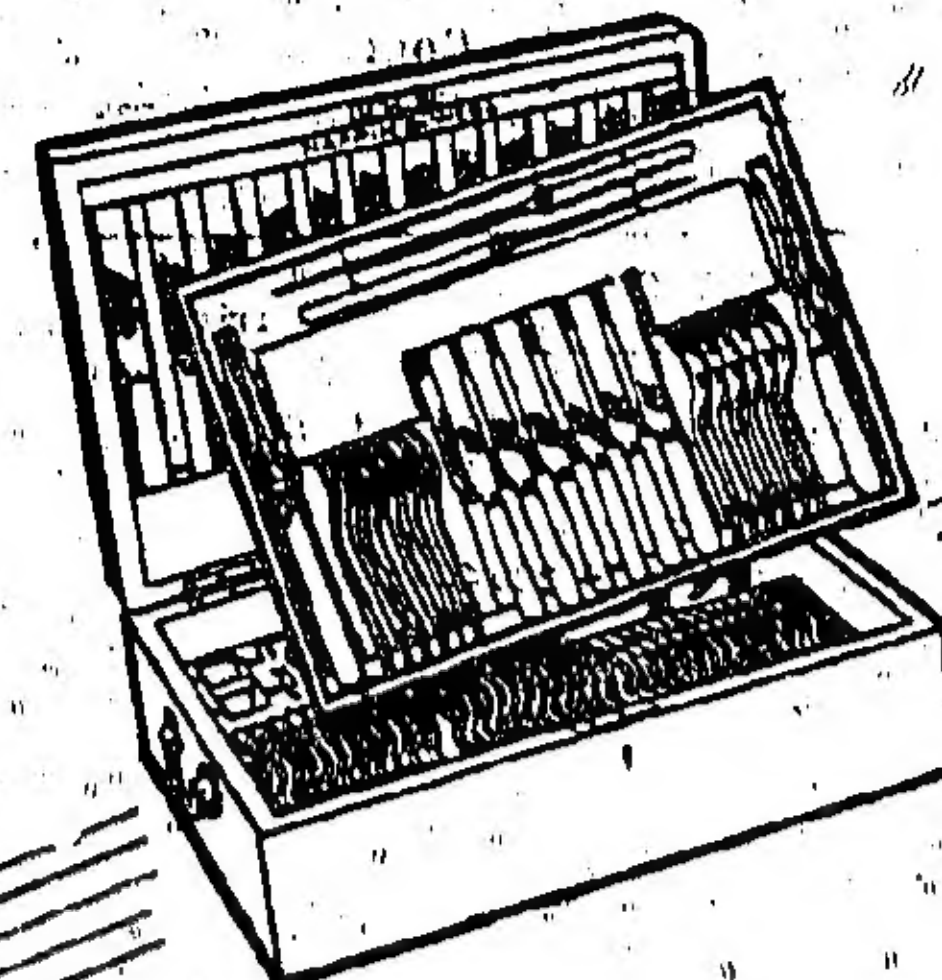
The new Bill proposes to take each of the main classes of income separately and tax them at rates adjusted only approximately to capacity to pay. At some sacrifice of the refinements of an income tax it thus avoids many problems which arise in the administration of those refinements and removes some of the features of income tax which are objectionable to the public.

2. SCOPE OF TAX. The taxation imposed by the new Bill will cover incomes from rents of property in Hong Kong, salaries of persons employed in Hong Kong, and profits of all businesses carried on in Hong Kong. Income which would have been liable to a full income tax but will not be affected by the new Bill includes interest (other than dividends which will suffer indirectly by the tax on company profits), and all income derived from outside the Colony but remitted into it. Very much the greater part of the total income will therefore be caught by the new Bill, but the restriction to modified classes of income will simplify administration (e.g. the problem of "remittance" will not arise) while the ex-

ENGLISH MADE CANTEN CABINETS

STAINLESS STEEL CUTLERY
GOOD QUALITY
SPOONS and FORKS ETC.

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6-8-12
PERSONS COMPLETE



GUARANTEED SHEFFIELD MADE—THE BEST.
COMPLETE IN CANTENS AS UNDER:—

FOR 6 PERSONS \$135.00 49 PIECES
FOR 8 PERSONS \$170.00 63 PIECES
FOR 10 PERSONS \$280.00 79 PIECES
FOR 12 PERSONS \$350.00 125 PIECES

Silverware
Department

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The House of Quality & Service

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emption of interest should completely remove any danger of flight of liquid capital."

BEST ALTERNATIVE

On December 4, 1939, Mr. Caine, in view of his pending departure, wrote to each member of the Committee a letter enclosing a draft Report of the Committee as representing what he hoped the Committee would be prepared to agree to, rather than what had already so far been agreed. In the course of his draft Report the following observation occurred:—

"The best alternative means of imposing taxation, of approximately the same degree of severity and having approximately the same incidence as the proposed Income Tax appears to be a combination of taxes assessed on property, on salaries and analogous incomes, and on business profits made in the Colony on bases and at rates calculated to impose very broadly the same degree of sacrifice on the several classes of persons affected. Such a combination of taxes would constitute a partial income tax, covering much the greater part of the income which would be liable to a full income tax but freed of many complications owing to its being partial in scope and only approximately adjusted to individual ability to pay. In particular, much of the enquiry into personal circumstances which is apprehended from the administration of income tax should be avoided."

CAPACITY TO PAY

I have stated that, subject to one point, I do not wish to modify in any way the remarks I made in this Council on November 19, and that point concerns my remarks as to the capacity of the Colony to pay. Your Excellency, on November 18, made it quite clear that Government had not determined to raise a War Budget Revenue of any predetermined sum, so that whatever amount this Bill will in fact raise, that would constitute the free gift to His Majesty's Government, while engaged in a life and death struggle, I therefore agree that no question of the Colony's capacity to pay arises, once the taxing measure has been agreed.

The Committee, in its Report, expressed the hope that "in view of the purpose for which the four taxes will be used, there should

Continued on Page 7



NOW
PROCEEDING

THE SUN CO., LTD.,
THE SINCERE CO., LTD.,
THE WING ON CO., LTD.,
CHINA EMPORIUM, LTD.

"SPECIAL SALE"

New Laid Leghorn Eggs

Produced by

Diamond Leghorn Farm

Sole Agents

THE HUNG CHEONG FIRM

66, NATHAN ROAD, KOWLOON

TELEPHONE 5718

HONGKONG.

DONT FORGET

THAT WHEN
You are at Home
you can get the
HONG KONG
DAILY PRESS
at SELFRIDGES.

NEW ADVERTISEMENTS

IN THE SUPREME COURT OF HONG KONG

ORIGINAL JURISDICTION

MISCELLANEOUS PROCEEDINGS NO. 11 OF 1940.

IN THE MATTER of MELCHERS & CO.
Agents Norddeutscher Lloyd Bremen (In
Liquidation)

and

IN THE MATTER of the Allen Enemies
(Winding-Up) Ordinance No. 28 of 1914 Section
13, Subsection 1.NOTICE IS HEREBY GIVEN that the Court by Order
dated the 8th day of March, 1940 DIRECTED that all claims
to the goods particulars whereof are as follows:—

MARKS	SPECIFICATION	Date of Arrival
A S 300 C Brahn 0/717/2-5	4 drums Hardening Salts AS 300 C	8. 9. 39
A S 220 C Brahn 0/717/6-8	4 drums Hardening Salts AS 220 C	"
H		
L M D	1 case "E. Merck" Bismuth-Subnitrate white powder	"
8 319		
C. BRAHN 0/717/1	1 case cty. 4 Pyrometer Armatures for hardening furnaces with connec- tion cables but without recording instrument	"
DEFAG 176333	1 case Oradil Paper (for copying Blue Prints)	"
I/G 151354	1 case cty. 30 x 3/4 2 lb. tins. Sinus Super-Tarquest Blue	"
F.E.		
CC TUL 97/1	1 case Hand Mirrors (30 doz. pieces)	30. 8. 39
Finschhafen		
L.M. 18/11	1 bundle cty. 8 pieces Copper Rods	"
L O 455 289/8/7/8	4 cases Swatow Song Records	16. 4. 37
J A Swatow		
M Y H O 7037 761/800	40 barrels Fish Oil	23. 5. 39
Haliphong		
D. Bremerhaven N.L. 3572	1 case Oil	23. 8. 39
Ship Store Shanghai		
CHAMPION	2,000 bags Sodium Nitrate crystals	13. 7. 39
No Mark or Nos.	517 bags Saltpetre	14. 4. 39
E G L B Hong Kong	1 case "Eagle" Brand Milk	22. 2. 39
Siemen China, Kunming, No. 8/471	1 lot of spare parts for motor KD 18 Z. Cyl. liners, fuel valves, valve levers, piston rings, etc.	21. 7. 39
No Mark H C P F Haliphong	1 bale book paper	20. 11. 37
N S H 11864	1 personal Leather Trunk	13. 7. 39
N S H 11863	1 case Bronze Powder	"
Haliphong	1 case Bronze Powder	"
B C 6154	1 case Stationery (carbon paper, pencils, etc.)	13. 7. 39
Z M 1554	1 case Machinery	13. 7. 39
Z M 1554 / 4	1 —do— 4 Automatic Milling Machines for mass-produc- tion "GF 105/450"	"
Z M 1554 / 2	1 —do—	"
Z M 1554	1 —do—	"
O K 60152 1/16	6 bags Bolts and Nuts	"
—do—	11 bags Dogspikes for fixing rails	"
Z M 1978/1	1 Precision Lathe, all geared head- stock, direct electric drive	"
Z M 1868/10	1 Horizontal Milling Machine, direct electric drive, Mann. "Wanderer- Werke"	"
X M 1968 11/25	15 Cases Horizontal Plain Milling Machines, direct electric drive	13. 7. 39
Z M 1888 1/2	2 Cases Heavy Precision Multitool Finishing Lathes, semi-automatic, with hydraulic feeds, all electric drive, Type GS 1945 (GS4)	"
Z O 2033	1 Case—28 Bundles Copper Wire	"
BBG/EH	1 Case Tool Steel (small circular saws for milling machines)	8. 10. 38
No Mark.	1 Iron Framework (scrap metal)	23. 10. 38
R E C ST 274/STOCK	1 Case Hair Water	7. 1. 39
No Mark 11 White	1 Round Iron Bar	25. 1. 39
T 2202 F No. 1	7 Pieces Rails	16. 2. 39
G R M 266	1 Case Gal Salt (Laxative salt)	6. 7. 39
E S M Swatow 4004	1 Case Chlorodyne	8. 8. 39
INRA375 SINTOON No.	1 Case Machinery (Motor—Coil)	13. 5. 37
MACAO 99189	1 Bundle—7 Flat Steel Bars	4. 9. 37
Red Ends W 578	1 Bundle Galv. Iron Wire (old and rusty)	"
132		
46300 1/16	16 cases China Ware (Porcelain Buttons)	12. 8. 38
Swatow		
No Mark	6 pieces Galv. Iron Tubes	24. 8. 39
No Mark	7 packages Round Iron Bars	14. 4. 39
K W H R 1	1 Case cty. 16 pcs. Brass Hollow Rollers with steel ends	11. 5. 39

NEW ADVERTISEMENTS

THE CHINA PROVIDENT
LOAN & MORTGAGE
CO., LTD.

NOTICE is hereby given that
the Forty Third Annual General
Meeting of the Shareholders will
be held in the Jacobean Room of
the Hong Kong Hotel, Hong
Kong, on THURSDAY, the 28th
March, 1940, at NOON for the
following purposes, namely, to
consider the annual statement of
accounts and the balance sheet
and the reports of the Directors
and Auditors thereon, to elect
directors and auditors in the
place of those retiring, to declare
a dividend, to appropriate the
balance of Profit & Loss A/C as
recommended by the Directors,
and to transact any other ordinary
business of the Company.

AND NOTICE is also given
that the Share Transfer Re-
gisters will be closed from
18th March, 1940, to 28th
March, 1940, both days in-
clusive.

By order of the Board,
R. A. WICKERSON,
Secretary & Manager.
Hong Kong, 12th March, 1940.

NEW ADVERTISEMENTS

HONG KONG REALTY AND
TRUST CO., LTD.(Incorporated under the
Companies Ordinances
of Hong Kong)

NOTICE IS HEREBY
GIVEN that the Ordinary Yearly
Meeting of Shareholders of Hong
Kong Realty and Trust Company,
Limited, will be held at the Re-
gistered Office of the Company,
Exchange Building (2nd Floor),
Des Voeux Road Central, Hong
Kong, on Tuesday, the 2nd April,
1940, at 11.30 a.m., for the pur-
pose of receiving a Statement of
Accounts and the Report of the
Board of Directors for the year
ended on the 31st December,
1939, and re-electing two Direc-
tors and the Auditors.

The Transfer Books of the
Company will be closed from
Thursday, the 21st March, 1940,
to Tuesday, the 2nd April, 1940,
both days inclusive.

By Order of the Board,
F. C. BARRY,
Secretary.
Hong Kong, 6th March, 1940.

MARKS	SPECIFICATION	Date of Arrival
K W H R 3255 2	1 Case cty. 25 pcs. Brass Hollow Rollers with steel ends	11. 5. 39
Haliphong		
—do— 3	1 Case cty. 25 pcs. —do—	"
J.H.K. 40074	1 Galv. Iron Tube	21. 5. 39
D.L.No.1	1 Case Private Books for Mr. Ding Lin	20. 8. 39
Hong Kong		
L 416	1 Bundle—3 coils Galv. Iron Wire BWG. 14.	9. 6. 39
47		
No Mark	1 Bundle Round Iron Bars	19. 5. 39
H L G C 15551	1 Case cty. 12 pcs. Linen Floorboards (Pink, Yellow, Green)	10. 7. 39
Shanghai		
X X Red	858 pieces light rails for mines	13. 7. 39
X X		
X X	82 bundles (20 pieces) Fishplates for above rails	"
D 6116 C	200 bundles Galv. Iron Wire 120 bundles BWG 14 @ 55 lbs. 80 bundles BWG 22 @ 55 lbs.	"
Haliphong		
ZM 1681	4 Cases Heavy Duty precision Lathes, direct electric drive, all geared head stock	"
No Mark 5 pieces	2 pieces Round Iron Bars	21. 7. 39
E 175 B 1/9	8 Cases Erasers & Stationery "Pellcan" Brand—abt. 210 boxes (40) Erasers, Carbon Paper & Pencils, Fountain Pens	16. 8. 39
Haliphong		
D E G 743	1 Case School Slates (Colour Illustra- tions for Machines)	25. 8. 39
No Mark J O	3 Bundles round iron bars	16. 8. 39
J 2/1	1 Case Samples of Medicines	23. 8. 34
J 2/2	—do—	"
G 03 C	41 Cases Chemicals and Acids	1. 8. 39
Haliphong A M A		
Various Marks	261 bags Trochus Shells 3 Cases Screws and Valves 9 pkgs. Tubes and Const. Iron	9. 8. 39 9. 10. 37

being goods stored in the godown of the Hong Kong and
Kowloon Wharf and Godown Company, Limited in the
name of Norddeutscher Lloyd Bremen and which have
been taken possession of by Messrs. Lowe, Bingham &
Matthews as Liquidators of the Allen Enemy firm of
Melchers & Co. Agents for the Norddeutscher Lloyd
Bremen in Hong Kong shall be made in writing to the
said Liquidators at their Offices, Mercantile Bank
Building, Queen's Road Central, within one month after
the 27th day of March, 1940 and that after the expiration
of one month from the said 27th day of March, 1940 all
claims in respect of the said goods shall be barred.

Claimants are hereby requested to send in their
claims in respect of the said goods together with all
documents in support thereof to the Liquidators at their
office aforesaid forthwith.

LOWE, BINGHAM & MATTHEWS,
Liquidators, Melchers & Co.,
Agents: Norddeutscher Lloyd Bremen.

NEW ADVERTISEMENTS

A. S. WATSON & CO.,
LIMITED.

NOTICE IS HEREBY
GIVEN that the FIFTY-FIFTH
ORDINARY YEARLY MEET-
ING of the Company (since
registration) will be held at the
Hong Kong Hotel, Hong Kong,
on FRIDAY, the 29TH MARCH,
1940, at 11.30 a.m., for the pur-
pose of receiving the Report of
the General Managers together
with a Statement of Accounts for
the year ended 31ST OCTOBER,
1939.

The TRANSFER BOOKS of
the Company will be CLOSED
from THURSDAY, the 21ST
MARCH, 1940, to FRIDAY, the
29TH MARCH, 1940, both days
inclusive.

JOHN D. HUMPHREYS
& SON,
General Managers.
Hong Kong, 14th March, 1940.

G. R.
1940 - 1941.

Sealed Tenders will be received
at the Royal Naval Hospital,
until 10 a.m. on the 19th March,
1940, from persons desirous of
supplying Beef, Mutton, Fowls,
Pork, Fish, Cheese, Butter, Pure
Cow's Milk, Ice, and other pro-
visions and necessities, for the
year ending 31st March, 1941.

Printed Forms of Tenders and
further particulars can be ob-
tained at the Royal Naval
Hospital.

The right to reject the lowest
or any tender is reserved.

G. V. HOBBS,
Surgeon Captain,
Medical Officer in Charge,
Royal Naval Hospital,
Hong Kong, 13th March, 1940.

THE HONG KONG FIRE
INSURANCE CO.,
LIMITED.

Notice to Shareholders

The Seventy first Ordinary
General Meeting of Shareholders
will be held at the Offices of the
undersigned on Thursday, the 4th
April, 1940, at Noon, for the
purpose of receiving the Report
of the General Managers, together
with a statement of Accounts for
the year ended the 31st Decem-
ber, 1939.

The Share Register and Trans-
fer Books will be closed from the
21st March, to the 4th April,
1940, both days inclusive.

JARDINE, MATHESON &
CO., LTD.
General Managers,
The Hong Kong Fire Insurance
Co., Ltd.
Hong Kong, 14th March, 1940.

THE HONG KONG AND
KOWLOON WHARF &
GODOWN CO., LTD.

Notice to Shareholders.

THE FIFTY-THIRD OR-
DINARY ANNUAL MEETING
OF SHAREHOLDERS will be
held at the Office of Messrs.
Jardine, Matheson & Co., Ltd.
on TUESDAY, 2nd APRIL,
1940, at NOON, for the purpose
of receiving the Report of the
Directors and the Statement of
Accounts for the year ended 31st
December, 1939.

The Transfer Books of the
Company will be CLOSED from
SATURDAY, the 23rd MARCH,
1940, to TUESDAY, the 2nd
APRIL, 1940, both days in-
clusive.

By Order of the Board of
Directors,
C. M. MANNERS,
Secretary & Manager.
Hong Kong, 11th March, 1940.

ADVERTISEMENTS

THE HONGKONG ELECTRIC
COMPANY, LIMITED.

NOTICE is hereby given that
the Fifty-first Ordinary Yearly
Meeting will be held at the Com-
pany's Registered Office, 4th
Floor, P. & O. Building on
Thursday, 21st March, 1940, at
11 a.m. for the purpose of pre-
senting the Report of the Direc-
tors together with a Statement of
Accounts to 31st December, 1939,
electing Directors and Auditors
and fixing their fees.

The Register of Members of
the Company will be closed from
9th March, to 21st March, 1940,
both days inclusive, during which
period no transfer of shares can
be registered.

By order of the Board of
Directors,
GIBB, LIVINGSTON &
CO., LTD.
Agents.

Hong Kong, 22nd Feb., 1940.

THE HONGKONG ELECTRIC
COMPANY, LIMITED.

NOTICE is hereby given that
an Extraordinary General Meet-
ing of the Company will be held
in the P. & O. Building, Victoria,
in the Colony of Hong Kong, at
11.15 o'clock in the forenoon on
Thursday, the 21st day of March,
1940, or as soon thereafter as the
Ordinary Yearly Meeting of the
Company shall have terminated,
for the purpose of considering
and if thought fit passing the fol-
lowing resolution as a special
resolution:—

That the Capital of the
Company be increased from
its present Capital of \$6,-
000,000 Hong Kong currency
divided into 600,000 shares
of \$10 each to \$18,000,000
Hong Kong currency divided
into 1,800,000 shares of \$10
each and that such additional
shares shall rank in all
respects pari passu with the
original Capital of the Com-
pany.

And for the purpose of con-
sidering and if thought fit
passing the following resolutions,
namely:—

1. That the Directors be
and they are hereby an-
thorised to capitalise the sum
of \$3,000,000 Hong Kong
currency part of the un-
divided profits of the Com-
pany standing to the credit
of the Company's Reserve
Fund and to allot to the
Members holding shares of
the Company as on the 1st
day of July, 1940, in respect
of the net amount capitalised
fully paid shares of the Com-
pany of equivalent nominal
value in the proportion of
one share for every two
shares of the Company then
held by such persons respec-
tively and that such shares
so allotted shall rank for
dividends as from the 1st
day of July, 1940.

2. That if, on such dis-
tribution as aforesaid, any
person would be entitled to a
fractional share the Directors
shall, in lieu of issuing
Fractional Certificates, cause
the whole share to be allotted
to a person or persons to be
named by the Directors and
such share shall, at such
time as the Directors think
fit, be sold and the proceeds
distributed amongst the per-
sons entitled to the fractions
making up such share.

By order of the Board of
Directors,
GIBB, LIVINGSTON &
CO., LTD.
Agents.
Hong Kong, 22nd Feb., 1940.

ADVERTISEMENT

KOWLOON RESIDENTS'
ASSOCIATION.

NOTICE

The Twentieth Annual General
Meeting of the Kowloon Re-
sidents' Association will be held
in St. Andrew's Church Hall,
Kowloon, on FRIDAY, March
15, 1940, at 6 p.m.

Business.

Adoption of Report and Ac-
counts for the year ended
31st December, 1939.

Election of Officers and
Committee

And Other Business.
It is earnestly requested that
members and all others interested
in the welfare of Kowloon will
endeavour to be present. An
opportunity will be given for
bringing forward matters for the
consideration of the new Com-
mittee.

H. D. ROSENTHALL,
Hon. Secretary.
137

RACING
ENTRIES

Continued From Page 2

Oak Bay, O-Lan, Peaceful View,
Possible, Potentate, Red Feather,
Rob Roy, Rose Emily, Rose Evelyn,
Rose Flana, Rose Jane, White
Diamond.

5.—Sugar Loaf Stakes.—Winner
\$800, 2nd \$300, 3rd \$200. For China
Ponies, Griffins of this Season.
Winners at this meeting and ponies
that have won \$1,000 or more in
stakes, barred. Weight: 10 lb. un-
der weight for inches. 1 lb. pen-
alty for every \$100 or part thereof
won in stakes. Jockey Allowance.
Entrance \$5. Six Furlongs.

Blue Field 151, Blue Gate 151,
Bronze Arrow 151, Care Free 151,
Distinctive Time 151, Emergency
Unit (late Osage) 145, Eye of Dan-
cing 151, Eye of Folly 151, Eye of
Hunting 148, Eye of Peace 148, Gay
Star 151, Hillsboro Bay 145, Hope-
ful Star 159, Jane Doe 151, John-
son 148, Rose Charming 151, Ron-
son 148, Rose Charming 151, Rose
Elegant 151, Rose Perfect 151, Sil-
ver Wings 151, Smashing Through
151, Victoria 151, White Diamond
158.

8.—Pokfulam Handicap.—Winner
\$800, 2nd \$300, 3rd \$200. For China
Ponies, Subscription Griffins of this
Club of any Season. Winners at
this meeting and ponies that have
won \$500 or more in stakes since
January 1, 1940, barred. To be
ridden by Jockeys who have not
won ten races anywhere at any
time. No Whips or Spurs allow-
ed. Entrance \$5. From the Two
Mile Post, Once Round and in
(About One Mile 171 Yards).

Chatterbox, Dekko, Desert, Star,
Fel Ying, Geordie, Gog, Golden
Cow, Heddon, Piet Helm, Salvage
Master, Smiling Time, Some Hope,
West Lake, Wilber, Wild Bear.

7.—Callopie Handicap: Winner
\$800, 2nd \$300, 3rd \$200. For Aus-
tralian Subscription Ponies, "B"
Class. Winners at this meeting
barred. Jockey Allowance. En-
trance \$5. 14 Miles.

A Great Time, Ajax, Annabella,
A Roaring Time, Ascot Day, Bland-
ford, Brutus, Busylight, Centre
Court, Cocklepi, Double Finesse,
Maple Star, Murrumbidgee, Pum-
pernickel, Rising Star, Sea Jay,
Snowy River, Sydney Lad, Vixen
Tor.

9.—Cabramatta Handicap:—
Winner \$800, 2nd \$300, 3rd \$200.
For Australian Subscription Ponies,
"C" Class. Winners at this meet-
ing barred. Jockey Allowance. En-
trance \$5. Six Furlongs.
Bruno, Discovery Bay, Heinz,
National Victory, Perola d'Oriente,
Piccadilly Jim, Roofly, Ruby Star,
Twilight Star, Violet Queen.

A very successful concert was
given last night before a large
and appreciative audience of
Servicemen, when "A Barrel of
Fun" was presented at the
Sailors' Home and Seamen's In-
stitute. Produced and compered
by David Kossigk, the concert
had also been enthusiastically
received last Saturday at the
Kowloon Cricket Club.

Sentence of four months' hard
labour and ten strokes of the
cane was passed by Mr. E. Hims-
worth at Kowloon Court yester-
day on Lee' Ho', 23, convicted of
having snatched a handbag from
Mrs. C.N. Remedios of No. 112,
Argyle Street, in Soares Avenue
on Wednesday.

Former Secretary For War Demands Opportunity For Commons' Debate On Britain's Conduct In Soviet - Finnish War

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HONGKONG, MARCH 15, 1940

JAPANESE SINCERITY

ON MONDAY, December 18, the Japanese Foreign Minister, Admiral K. Nomura, informed the American Ambassador in Tokyo, Mr. Joseph C. Grew, of Japan's intention "to make preparations with a view to lifting the ban on the navigation of the Yangtze from Nanking downward under certain restrictions for the maintenance of peace and order and for military operations." In view of this decision, it was hoped that "Japan's real intentions will be understood not only by the United States but by other powers as well."

MONTHS HAVE GONE by since, and nothing has been done about the opening of the Yangtze, which is still a paper promise. Yet there has been extensive press comment in Japan, showing that the Japanese press at least expected the United States Government to grant Japan a quid pro quo for its seeming good intentions. One exception in this chorus of the Japanese press was the Kokumin, a rightist paper the views of which are often identified with those of extremists in the Japanese Army. It declared that "for Japan to promise the opening of rivers to free navigation is a blot on her policy of creating a new order in Eastern Asia. It must be made clear that the Japanese Government need not be bound by the present action, should the new Central Government of China proclaim in future the closing of the Yangtze and the Pearl Rivers to the shipping of third powers. Although Admiral Nomura's assurance to America is regrettable in the light of Japan's policy... it will not be without its merits if it leads to the conclusion of a new Commercial Treaty with America."

THIS STATEMENT by the Kokumin at the time of its publication naturally met with little attention outside Japan. Yet it seems as though the Kokumin editors had actually let the cat out of the bag prematurely. Another premature disclosure now seems at least to confirm that what the Kokumin darkly hinted represented the actual programme of the Japanese High Command. On January 21, 1940, i.e. five weeks after the Nomura promise, two Chinese politicians who had deserted to Hongkong from the camp of Wang Ching-wei in Shanghai published in Hongkong what they contended was the outline of the agreement concluded between Wang and the Japanese Army on December 30, 1939—twelve days after the Nomura promise—and subsequently approved first by the China Affairs Board of the Abe cabinet and then by the cabinet itself, apparently including Admiral Nomura himself. This agreement provides, inter alia, for "recognition of Japan's economic predominance in the Lower Yangtze Valley" by Wang and his future government.

ALTHOUGH there has been no confirmation of the authenticity of this agreement by anyone among those most concerned, there has been no denial of the general exactness of its contents either. In other words, while Mr. Nomura made a promise to Mr. Grew, the Japanese Army negotiated with Mr. Wang Ching-wei to take this promise back at the earliest possible moment. This

An opportunity for a debate "on the whole conduct" of the British Government in the Soviet-Finnish war was demanded in the House of Commons on Wednesday by Mr. Hore-Belisha, former Secretary for War in the British Cabinet.

Mr. Hore-Belisha asked the Prime Minister to confirm M. Daladier's statement that an expeditionary force of 50,000 French troops, and still more British troops, were ready to go to the aid of Finland.

Procuring Of Abortion Alleged

Hearing was commenced before Mr. E. Himsforth at the Kowloon Court yesterday of the case against Wong Yuk-hing, 50-year-old woman, charged on two counts of unlawfully procuring an abortion for Cheung Lai-ying, an amah.

Mr. E. H. Williams, Crown Counsel, prosecuting, said that the complainant was a baby amah and had two children of her own. Towards the beginning of last December she became pregnant, and began to worry lest this should cause her to lose her job.

Another servant introduced her to the defendant, who, the prosecution claimed, tried to procure an abortion for her. Defendant is alleged to have doctored complainant on December 1 and again on December 3.

Complainant developed a fever, was subsequently treated by another Chinese doctor, and eventually taken to the Kowloon Hospital where she was operated on December 17, by Dr. E. L. Gosano.

Evidence of the operation was given yesterday by Dr. Gosano, who was questioned at length by Mr. Hing-shing Lo, appearing for defendant. Hearing will be continued this afternoon.

TIENTSIN CLUB BLAZE: MUCH DAMAGE

TIENTSIN, Mar. 14 (Reuter)—A fire broke out in the Tientsin Club this morning, shortly before noon. Within an hour the flames were under control, but it is feared that substantial damage has been done to the furniture and fittings by water.

Kwangtung Border Clash

LIUCHOW, Mar. 14 (Central)—Chinese troops attacked the Japanese at Taisu, on the Kwangtung-Kwangsi border, on March 11. Feigning a retreat, they induced the Japanese to pursue them northward.

When the Japanese reached a point between Taitong and Nachen, they encountered Chinese mines and the Chinese turned back to attack them.

HINGNING, March 14 (Central)—The Japanese drive toward Kiyang, 25 miles north west of Swatow, is making no progress.

With the advance of the bulk of the Japanese troops blocked, 1,000 reinforcements were sent westward from Kung-hong, five miles west of Chaon, by the Chaon-Kiyang highway on March 10. They were intercepted on the way.

SOLAR HALOS OBSERVED

A very beautiful display of solar halos was seen in Hongkong yesterday morning when a complicated system of luminous rings and arcs appeared round the sun which was surrounded by a concentric circular ring.

Although it started about 9.30 a.m. it was not noticed by the public for nearly an hour later and eventually, as the news of the phenomenon got around, thousands of people left their offices and homes to get a glimpse of the dazzling spectacle. In some of the schools students watched it through specially smoked glass.

"This is the commonest form of solar halo and is quite frequently seen in Hongkong," Mr. C. W. Jeffries, Director of the Royal Observatory, told the Daily Press yesterday. Describing the phenomenon, Mr. Jeffries said that the sun was surrounded by a concentric circular ring, having an angular radius of 22 degrees. Surrounding this circle and touching it above and below the sun was an elliptical ring which is very rarely seen.

It was bluntly stated as Japanese policy by the Kokumin, and it was fully borne out by the Wang agreement.

FOR YEARS the Japanese have insisted on the lack of "sincerity" on the part of China. The "Yangtze Incident" of December 1939-January 1940 is well fit to illustrate for the American people and their government what kind of "sincerity" they can expect from Japan's rulers. —Amerasia.

The Prime Minister said that he had endeavoured to obtain an accurate account of what the French Premier had said and, until he received it, he would prefer not to make any comment.

London, Mar. 14 (Reuter)—Replying in the House of Commons to the Prime Minister's statement on the Soviet-Finnish peace, Major C. R. Attlee, Leader of the Labour Opposition, said that all were agreed in the admiration of Finland's struggle and while all were relieved that the slaughter had been stopped, all deeply regretted the success of the aggression (loud cheers).

Major Attlee added that Britain should render Finland all the assistance possible to repair the damages of this "unprovoked attack."

Mr. Leslie Hore-Belisha, former Secretary of War, said he associated himself with the expressions of sympathy with Finland. Was it not a pity, in relation to the magnitude of these events and their far-reaching character, for the Allies to plead, as an excuse for inaction, a pure technicality? (Ministerial Protest)

Mr. Hore-Belisha asked for the opportunity for a debate "in the light of these events of the whole conduct of the Government."

The Prime Minister, Mr. Neville Chamberlain, interjecting, said: "It is not correct that repeated requests for men have been made by the Finnish Government."

"The Finnish Government have made repeated requests for materials and every one has been answered. The Finnish Government was informed as long ago as Feb. 25 that, if they were to make an appeal to us, we were prepared, and were making preparations, to send men as well as materials."

"In the circumstances in which they found themselves, they decided not to make such an appeal."

Sir Archibald Sinclair, Leader of the Liberal Opposition, associated himself with the "condemnation of this successful aggression" and asked whether the published details of the material assistance sent to Finland were accepted by the Government. He suggested that they were grossly exaggerated.

Mr. Chamberlain said that he could take no responsibility for newspaper figures. He pointed out that the Government had not made a complete statement as to the amount of assistance given Finland.

These conditions are in no way onerous and I can assure you gentlemen that close and conscientious observance of them will bring in its train harmonious and tranquil administration of this great corporation's responsibilities.

I cannot close without a tribute to the invaluable assistance of Sir Robert Kotewall and the other members of the Advisory Board. In particular Mr. M. K. Lo, Mr. T. H. Chau and Dr. Li Shu-fan, who have served or are serving on the Medical Committee. Membership of the Medical Committee is no sinecure and I am most grateful to these gentlemen for their willingness to add this to their many public activities.

I have followed with much interest Mr. Lee's statement of policy. I observe gladly the new Committee's enthusiasm and I wish them all success in their undertakings.

Received By Governor

Continued from Page 1

end in view that the changes introduced during the past three years have been instituted.

It has proved no easy task to overhaul and recast a system that has worked and worked well for nearly seventy years. Such an undertaking is never popular and Mr. Chau and his colleagues deserve much credit for their willingness to accept the responsibility in the face of very serious problems.

The debt of gratitude owed to them by the community is the greater because they have carried their burden for twice the normal time, that is to say for two years instead of one and very difficult years at that.

VALUABLE WORK

I should like, in particular, to express my appreciation of the very valuable work done by Mr. Chau personally in reorganising and bringing up to date the system of accounting in the hospitals and in preparing statistics of all kinds.

Certain outstanding questions still remain to be settled, but I have every hope that, now that agreement has been reached on general principles, Mr. Lee and his colleagues will be able to find a solution to these problems.

One thing I wish to make clear at this juncture. It is, I think, inevitable that the Government grant to the Tung Wah Corporation will in future remain at a high figure and there are certain conditions which must attach to such a grant. Those conditions govern all Government expenditure and cannot be foregone.

DEFINITE FIGURES

In the first place, there must be definite figures before the Legislative Council when the Colony's estimates are being drawn up showing clearly how the proposed grant for the next year is to be expended; secondly, the Tung Wah Directors must realise that they may not over-expend that grant without bringing a liability upon the Tung Wah Corporation; and thirdly, the expenditure of the grant must be subject to the same financial and audit-control as all other Government votes have to undergo.

H. E.'S TRIBUTE

These conditions are in no way onerous and I can assure you gentlemen that close and conscientious observance of them will bring in its train harmonious and tranquil administration of this great corporation's responsibilities.

I cannot close without a tribute to the invaluable assistance of Sir Robert Kotewall and the other members of the Advisory Board. In particular Mr. M. K. Lo, Mr. T. H. Chau and Dr. Li Shu-fan, who have served or are serving on the Medical Committee. Membership of the Medical Committee is no sinecure and I am most grateful to these gentlemen for their willingness to add this to their many public activities.

I have followed with much interest Mr. Lee's statement of policy. I observe gladly the new Committee's enthusiasm and I wish them all success in their undertakings.

A.S. Watson & Co.'s Report

The General Managers and the Directors of A. S. Watson and Company, Limited, report that the balance at credit of Profit and Loss Account on October 31, 1939, for the year under review, after providing for all bad and doubtful debts, allowing for depreciation of Aerated Water and other machinery and plant, motor transport, furniture, fittings and trade utensils, etc., amounts to \$378,779.41, to which has to be added the balance brought forward from last year \$31,848.30 leaving available for appropriation a total of \$410,627.71.

It is proposed to allocate this amount as follows:—

To pay a Dividend of 80 cents per Share absorbing	\$120,000.00
To pay a Bonus of 45 cents per Share	67,500.00
To transfer to General Reserve	150,000.00
To transfer to Chinese Staff Superannuation Account	10,000.00
To write off Building Improvements	14,771.87
And Carry Forward to next account	98,855.84
	\$410,627.71

The Y. Men's Club Ladies' Night took place last evening at the St. Francis Hotel.

LEGISLATIVE COUNCIL

Continued from page 5

be no attempt at evasion." By paying up to the full in accordance with the legal liability of each, and by assisting the administration in every way possible, so that the maximum amount collectable under the measure may be raised, the Colony will justify the Committee's hope, and honourably carry out its obligation as a part of the British Empire.

DR. LI SHU-FAN

The Hon. Dr. Li Shu-fan said: Your Excellency, from the perusal of the last Hongkong Hansard, I perceive that during my leave of absence from the Colony, some of the most momentous debates in the annals of this Council took place on the question of a war revenue tax. I am only sorry that owing to my unavoidable absence, I was unable to contribute my humble share in the Council's deliberation.

Now that the Report of the War Revenue Committee has been embodied into the present proposal, I do not wish to take up any more time than to express my gratitude to my Unofficial colleagues and to the Members of the War Revenue Committee for their labour and fruitful results. I heartily approve the principles on which this Bill is based.

As Your Excellency observed, none harboured any selfish motive and all expressed the willingness to share the responsibility. The question is therefore, only one of equity and of application, so that the tax may fall on the shoulders of those who are in a position to pay, provided its adoption will not deleteriously affect the future prosperity of the Colony.

COLONY'S FUTURE

I need hardly point out that while we should be mindful of the Colony's future, we should not overlook the fact that at this very moment, the integrity and, indeed, the very existence of the British Commonwealth is at stake.

On November 16 of last year, when Your Excellency addressed the Council on the subject of war contribution, Your Excellency referred more than once to the fact that Great Britain was being engaged in a life and death struggle.

Since then, the truth of that statement has been repeatedly testified, by news reports of the enemy's ruthless tactics and gigantic preparations, for the eventual death struggle. I fear that many people in this outpost of the British Empire, because of their remoteness from the scene of conflict, do not appreciate the full significance and seriousness of this war.

As we are aware, Germany has repeatedly avowed, according to Press reports, that her one aim is the total destruction of the British Empire, of which this Colony is a component part.

FEVERENT HOPE

I feel very strongly that, as long as one nation claims to be superior to all others and that that nation only has the right to live, then civilization is endangered and there can be no peace in the world.

It is my fervent hope that all sections of this Colony will unite in a firm resolution of purpose and of unswerving loyalty to our cause—the successful prosecution of this war.

Sir, I endorse the sentiments so ably conveyed, on behalf of the Chinese Community, by my Senior Chinese Colleague, the Honourable Mr. M. K. Lo, in support of the motion.

RESOLUTION I

In rising to move the resolution approving of the expenditure of \$5,000,000 on the construction of ships, the Financial Secretary said:—

I rise to propose the first resolution standing in my name that this Council approves the expenditure within the current and next financial years of \$5,000,000 on the construction in Hongkong of vessels to be presented to the Admiralty and War Department as part of the Colony's contribution to His Majesty's Government towards the prosecution of the war with Germany.

As already explained in connection with the War Revenue Ordinance the various taxes thereunder are expected to bring in approximately \$6,000,000 per annum; \$2,000,000 from Property Tax; \$1,000,000 from Salaries Tax and \$3,000,000 from Corporation and Business Profits Taxes. The estimated revenue over a twenty-

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four months period is, therefore, \$12,000,000.

Coming to expenditure proposals, it may be more convenient if they are looked at over the longer period of twenty-four months, as the ship-building programme which Government has in mind could not be completed within twelve.

The three heads under which this special expenditure will fall are first, the cost of the temporary War Revenue Department, secondly, the abnormal recurrent expenditure imposed on the Colony by war conditions, and, thirdly, the cost of ship building for war purposes. The following schedule contains the estimated expenditure under the two former heads over a twenty-four months period.

HEAD	ANNUAL RATE	TWO YEAR BASIS
1. War Revenue Department	\$ 400,000	\$ 800,000
2. Excess War Expenditure:		
(i) Volunteer Forces	969,600	1,939,200
(ii) Censorship Department	347,200	694,400
(iii) Internment of Enemy Aliens	109,600	219,200
(iv) Department of Information	35,200	70,400
(v) Shipping Control Board	9,600	19,200
(vi) Food Control	76,000	152,000
(vii) Miscellaneous	24,000	48,000
	\$1,971,200	\$3,942,400

Given a revenue of \$12,000,000 there would remain a balance available for the construction of ships to be presented to His Majesty's Government of \$8,057,600.

GOVT. INTENTIONS

At the moment, however, Government's intentions in that direction do not exceed \$5,000,000, thus leaving an ample margin for faulty estimation, short collection or, it may be, further gifts in cash or kind.

Those intentions are to build two minesweepers and four harbour defence craft for the Royal Navy and two ferry tenders for the Army. It will be appreciated that it is impossible at this stage to give further details as to individual cost; tenders will be called for as soon as possible.

Application will be made in Finance Committee after this meeting for a supplementary vote to cover the estimated expenditure which I have just described. The figures in the schedule which will be put before the Committee will not correspond exactly with those which I have given, however, as for the sake of greater intelligibility I have avoided in this statement.

RESOLUTION II

The Hon. Mr. Butters said:—Sir, I rise to propose the second resolution standing in my name that this Council approves the gift to His Majesty's Government of £100,000 as a monetary contribution from the Colony of Hongkong towards the prosecution of the war with Germany.

The General revenue balance of the Colony on 31st December, 1939, was approximately \$18,866,000. As Honourable Members are aware, expenditure on loan works authorized under the 3½% Dollar Loan, 1934, to the extent of \$11,140,000 has been temporarily charged to Surplus Balance, pending the second issue of bonds, while further advances on additional loan works have been similarly made against a proposed future loan.

REVENUE SATISFACTORY

Details of this expenditure are given in Appendix VI (b) and (c) of the printed estimates. But revenue figures continue to be satisfactory and receipts so far this year have generally been in excess of the estimates. Apart from the revenue the taxes proposed under the War Revenue Ordinance the Colony is in a financial position to make an immediate cash gift to His Majesty's Government.

This item is included in the application for a Supplementary Vote which is to be made in Finance Committee after this meeting. The figure there given is \$1,627,119 which is the equi-

valent of £100,000 at 1/2½ to the dollar, the rate of exchange taken in connection with the estimates for 1940-41.

The Senior Unofficial Member, the Hon. Sir Henry Pollock, said that the Unofficial Members of the Council were unanimously in support of the two motions.

The Hon. Mr. M. K. Lo said:—Your Excellency—The contribution to the British Government which is to be raised under the War Revenue Legislation relates to a period from April 1, 1940, and the War has already gone on for over six months.

Although the appalling loss of life, which was such a ghastly characteristic of the Great War, has happily not yet taken place, England, throughout this period,

has been experiencing the intolerable strain and anxiety of preparedness and suspense. Her Navy and Merchant Marine, Army and Air Force, have been carrying out their allotted tasks in face of all dangers, and with inevitable casualties, and the whole Nation has been mobilized to fight the greatest military battle the world have ever seen.

In contrast to the prevailing conditions in England, Hongkong has indeed much to be thankful for. Thanks to the British Navy and the might of the British Empire, Hongkong is enjoying a measure of peace and freedom which is a thing of the past in so many parts of the world today.

CHINESE GRATITUDE
One of the racial traits of the Chinese is their abiding sense of gratitude. I feel certain that, gratefully appreciating the Colony as a haven of refuge in which they can live in security and peace, all Chinese in the Colony warmly approve of the cash contribution to the Imperial Exchequer.

In his speech at Leeds on January 20, 1940, Lord Halifax reminded his audience of the work of the Fighting Forces, and of the Mercantile Marine. "We know," he said, "the Royal Navy and the Merchant Marine are under the never-ending strain of sea-danger; the soldier on night patrol or raiding parties; or the airman, facing all the forces of nature over sea and land to fight their way over enemy territory on special missions." Lord Halifax then went on: "When we appreciate all this, how little it is that is in our power to do at home!" And he concluded: "Therefore, let us give, and give freely, and let us all remember that our great cause can only end in victory if all are prepared to spend themselves in its behalf."

TIMELY REMINDER
I venture to think that the above words, which should be a timely reminder to all British subjects of their duties, are at once a message and an appeal to the whole of the British Empire, of which this Colony is a part.

They should make all residents in Hongkong feel that the Colony should make this cash contribution, not grudgingly, but freely and enthusiastically, and in a spirit of thankfulness that, in spite of the War, the Colony should be able to make such a gift out of its surplus, and without diminishing such surplus to a point endangering the Colony's financial stability.

Continued on Back Page

Mayo's
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The Quality Appeal In Underwear Of Today

THOSE whose memory can take them back two or three decades will agree that underwear has undergone remarkable changes, more particularly in providing adequate warmth and protection against chills while being reduced in weight to a most amazing degree.

Interlock Fabrics

The makers of interlock fabrics have succeeded in producing something which is completely efficient when used in the form of a garment and which has a durability in appearance and handle which is most pleasing.

It is not surprising that designers of underwear have in recent years excelled themselves in bringing out lingerie which certainly deserves to be called charming and the amount of wear which is obtained from these garments certainly proves that they are remarkably good value.

Noteworthy

The ladies' section of the trade is particularly noteworthy in these

respects, although they have not a monopoly of the good things. Children benefit by the light, well-ventilated undergarments which allow them plenty of freedom when indulging in games.

Fine Reputation

There is a reliability about these goods which has enabled them to build up a fine reputation. There is no doubt that the improvements in laundry methods has had something to do with this, but it must not be overlooked that the manufacturers have been careful to select the wool, cotton and artificial silk yarns which will give the best results.

There are, too, the finishing processes which ensure that the garments made from these fabrics will not shrink in the wash nor lose their colour, however many times they may be sent to the laundry.

3 SIMPLE HANDKERCHIEF EDGINGS

Linen handkerchiefs with a crocheted edging are ever an acceptable gift. The hand work giving this individual touch which factory-made goods lack. The experienced needlewoman will find that she is quite capable of working the three simple edgings described below, while the more competent crocheter will find that, although simple, the designs are very effective.

When worked in No. 100 Mercer cotton, these edgings each measure just on half an inch in depth.

Abbreviations: Dc, double crochet; ch, chain; tr, treble; dtr, double treble (cotton over hook twice); p, pique (5 ch. dc into 2nd ch. 1 ch.); apt, double pique loop (5 ch. dc into 2nd trid twice; 1 ch. trid, triple pique loop (5 ch. dc into 2nd) 3 times, 1 ch.

Edge No. 1

1st row: Dc closely all round, starting at corner and working 5 dc into each corner.

2nd row: 2 tr. worked off together into corner dc. miss 3 dc. dtr into next dc. p. tr half way down dtr. p. 2 dtr worked off together into same dc as dtr. Repeat from all round.

Edge No. 2

1st row: Dc closely all round, starting with 5 dc into corner.

2nd row: Start working from 3rd dc from extreme corner. trid miss 5 dc at corners and 7 dc along sides. dc into next dc. p miss 4 dc. (tr. p) 3 times into same dc. miss 4 dc. dc into next. Repeat from all round.

Edge No. 3

1st row: Dc closely all round, working 5 dc into corners.

2nd row: (tr. apt. tr) into corner dc. miss 3 dc tr into next p. miss 4 dc dc into next. p. miss 4 dc tr into next. miss 3 dc. Repeat from all round.

Concentrate On Details For The Summer

WE ALL KNOW HOW SHABBY a winter garment can look when we emerge in it on some fine day in spring. Those brighter lights search out all the weak spots and signs of wear that we had not noticed during the duller days. The same thing is true of our complexions. After the winter most of us have accumulated a few defects which now become glaringly noticeable. So be wise in good time. Study yourself carefully and decide what you would wish to alter and how you mean to set about it.

There is nothing more attractive than a skin that can bear the closest scrutiny in the open air. But how many of us can boast of this?

BEAUTY FAULTS

EVEN THE YOUNGEST will often become aware of some slight beauty fault when she takes out her vanity mirror on the tennis court or beach. Do not bury your head in the sand ostrichwise and hope that others cannot see it. too

For instance, it is quite a usual thing to see a distinct darkness of the down on the upper lip. This, of course, is most apparent in brunettes, and though it may never develop into superfluous hair it is not becoming and should be coped with.

Peroxide of hydrogen, if properly used, will lighten that down so as to make it imperceptible. But there is a wrong and a right way to use peroxide. It should be dabbed on with a wad of cotton wool, allowed to dry and then washed off.

Mixed with a little ammonia, it will have a doubly speedy effect, but do not continue to bleach the down until it is almost white, for that is just as marked a contrast with a brunette or olive complexion.

ANOTHER DEFECT

ANOTHER DEFECT which troubles itself at this time of year is a tendency to enlarged pores, and this is not confined to dark skins.

There is nothing that will so surely destroy a look of freshness as this coarsened texture.

These enlarged pores usually appear at the corners of the nose and mouth, and they are due to a rule to a sluggishness of the sebaceous glands.

This condition should be treated the moment it appears, as it will get worse if not checked.

THE REMEDY

BUY A GOOD MEDICATED FACE SOAP and have a new but soft nailbrush. Fill a basin with warm water, rain water if you can possibly get it, and with the brush and the soap scrub your face and work up a lather on it.

Do not scratch or scrub too hard, but friction firmly.

Dry your face with a soft towel.

A TOUCH OF SOPHISTICATION



June Fraiser's sophistication is shown in this new coiffure, which she wears for both day and evening. The hair is parted on the side, brushed off the temples and forehead with a cluster of curls on the top of the head.

A NEW CREATION



Rows of white lace in minute ruffles accent this black crepe dinner gown worn by Joan Crawford. Interest centers in unusual neckline and skirt slit to the knee, with hem and slit border of lace.

Round The Shops

EASTER ALWAYS STRIKES A JOYOUS NOTE IN FASHION DISPLAYS—that gladsome blend of refreshing colour that everyone should strive to achieve in these troublous times, when every effort towards happiness and cheerfulness is necessary to face what is ahead of us.

Hongkong's millinery houses are doing their part in inducing their patrons to keep up this spirit of cheerfulness in their exquisite displays this week.

Summer Hats:

A call at Lane, Crawford's Ladies Salon, for instance, will prove irresistible to feminine shoppers this week. The grandest and most attractive selection of Summer Hats are on show, in as wide a range as it is possible to conceive and at prices that are surprisingly reasonable when one realizes the difficulties of importing goods from abroad in these times. The styles on display are the very latest—they arrived in the Colony in a new shipment—and they can be had in straws of white, navy, brown and tasteful colours either with or without veils. It is hard to see how anyone can after a visit to Lane, Crawford.

Straws for Fashion:

Straws will be all the vogue this summer in Hongkong. Mayo's, in the Arcade, have also got a beautiful selection of the latest models, out on show. The styles are chic and pert and will add to the smartness of the wearer, who will have a large variety of dark and light shades of these dainty straws to choose from. Mayo's sale of dresses, by the way, proved most popular amongst Hongkong's womenfolk and they sold out nearly all their stock. They have, however, a few evening models left, which will no doubt be quickly bought up during the week, which says a lot for the high quality and style of goods the firm provides for their customers.

Floral Prints:

The daintiness of floral prints for spring and summer wear is acknowledged by the leading fashion houses the world over and in Hongkong their popularity is always assured. Rivelle, in the Arcade, has a delightful range of floral prints in silk for afternoon wear and some charming designs in cotton for the morning. Frocks in these lovely prints have a charm and chic of their own that is particularly attractive for the present season and Rivelle should have a quick sale of this line. A special line which Rivelle has to offer this week is in flower toques for weddings—a real smart wear—while she also has a small selection of maternity gowns.

SHOWING TO-DAY

LARGE SELECTION

OF THE LATEST MILLINERY

IN

WHITE STRAWS,

NAVY BROWN

AND

OTHER COLOURS.

LADIES' SALON

LANE, CRAWFORD, LTD.



Ramada
KNITTING YARN
A VIOLET-ROSE PRODUCT

Price goods & Knitting wools available only at—
Messrs. China Emporium; Kaya-mally & Co.; Mayfair & Co.; Elite Styles; Sincere & Co.; Shui Hing Co.; Sun Co. Ltd.; Tyeb & Co.; Whiteaway, Laidlaw & Co.; Wing On Co.

AND IN KOWLOON AT—
Hark Silk Store, Nathan Road.
Sitani Silk Store, Nathan Road.

Wise women knit to fit with 'Ramada'. An exceptionally soft and kind wool, with wonderful wearing qualities and colours that are absolutely fast to sun and washing. The colours never vary and you can match up any shade of 'Ramada' wool at any time.

YES! It washes... NO! It never shrinks...

Wm. Hollis & Co. Ltd., Victoria House, Nottingham, England.

SELECTION IN SUMMER HATS
Also ORDERS TAKEN

Remé
Hats & Millinery

NEW MILLINERY ARRIVING
SHORTLY

Asia Life Building,
2nd Floor.

Room 514
Tel. 27748

Hats Again:

A choice selection of new millinery has arrived at Remé's, in the Asia Life Building. Summer hats there are in a wonderful range of styles and shades—with 'latest' stamped in their appearance. But don't forget that Remé also takes orders for any particular fancies in headgear that her customers may have—her remodelling department, under her personal supervision, has never failed to give satisfaction.

Studio de Luxe:

A new and high standard in art photography has been set in Hongkong since Studio de Luxe, in Pedder Building, started in business recently. Their colour portraits are especially proving most popular and business is certainly not slack, as the number of their patrons steadily increase. The studio's child portraits are superbly executed, despite the known difficulties involved in taking portrait studies of children.

SINKIANG—THE NEW DOMINION OF CHINA

Forming a vital aerial and highway link between Free China and Europe, Sinkiang Province or Chinese Turkestan is making slow but steady progress on the nation's reconstruction front, (Sinkiang in Chinese means the New Dominion.)

Four times the size of Szechwan Province, Chinese Turkestan is entering the second year of its second three-year programme, having completed its first one in 1938 with many new small industries, hospitals, schools, roads and power plants to its credit. In its administrative programme for 1940, the province is placing special emphasis on development and industrialisation. Today this important link between China's Northwest and the Asiatic mainland of the U. S. S. R. is not only an international outlet for Free China but is also a land of tremendous potentialities.

The minerals of Chinese Turkestan are abundant: sulphur, salt-peter and alum are found extensively in the environs of Uch-Turfan and Yarkand; jade-stone and gold in the K'uenlun range; lead, naphtha, coal and copper to the west of Kashgar; coal at Turfan; rock-salt east of Aksu, and north of Turfan. The Chinese Government has invested \$750,000 on one gold mine in the province, which is at present producing 15,000 ounces of gold a year.

Coal is cheap in Sinkiang. So far no big mines have been developed. The province produces only 20,000 tons a year. To date the government has invested \$300,000 in exploiting coal veins in Chinese Turkestan.

FLOUR MILLS

Side by side with the promotion of handicrafts, the Sinkiang provincial authorities have established in Urumchi (Tihwa), Ill, and in other big cities, chemical works, mechanical repair shops, flour mills, tobacco and tanning factories, and tanneries.

But the real future of Chinese Turkestan lies in farming and animal husbandry. Approximately \$4,000,000 have been invested in establishing model agricultural stations, veterinary hospitals, and schools. In animal husbandry alone, the government has invested more than \$2,000,000. The agricultural wealth of Chinese Turkestan consists of wheat,

barley, oats, millet, rice, cotton, lucerne and many fruits. Among the animals raised are horses, camels, oxen, asses, sheep and goats.

The greater part of Sinkiang is an immense desert, surrounded by lofty mountains. Except for a few places it is sandy and barren. Wherever irrigation is possible, the soil, which is excellent, produces good crops. In accordance with its second three-year plan, Chinese Turkestan spent \$436,000 on irrigation and hydraulic projects in 1939. Another \$162,000 and \$295,000 will be spent in 1940 and 1941, respectively, for the same purpose. Meanwhile, increasing attention is being paid to reforestation.

MASS EDUCATION

Only seven years ago, a little more than 2,000 people in Chinese Turkestan had received a primary education. Today, through mass education campaigns, Chinese Turkestan has more than 200,000 men and women with various degrees of education. The promotion of normal and social education has been rapid during the year under review. The budget for educational and cultural expenditures has been increased to more than \$4,000,000 a year. Free education is given. Food, lodging and stationery expenses are given students. Those who show academic prominence in the Sinkiang College of Arts and Science even have a chance of being sent abroad to study. (C. I. C.)

TOO LATE AGAIN!

LONDON, Mar. 14 (Reuter).—Mr. Lloyd George was sharply critical of the Government in a comment on the Finnish surrender.

The Government, he said, was always too late in taking action when the life of small neutrals was at stake.

They were too late for Czechoslovakia, too late for Poland and certainly too late for Finland. "They are always too late, or give too little, or they are too late, with too little."

TIBETAN REGENT'S THANKS

CHUNGKING, Mar. 14 (Central).—The Regent Hutuktu, Regent of Tibet, has submitted a telegraphic report to the National Government on the enthronement of the 14th Dalai Lama in Lhasa on Feb. 22. The telegram also acknowledges the precious gifts presented by Gen. Wu Chung-hsin, Special Envoy, to the new Tibetan temporal pontiff on behalf of the National Government.

CABLE TO LIN SEN

SHANGHAI, Mar. 14 (Reuter).—The Regent of Tibet in Lhasa Jakchen Hutuktu has wired to Mr. Lin Sen, Chairman of the Chinese National Government, expressing thanks on behalf of the new Dalai Lama, to whom large quantities of gifts were presented on his enthronement on Feb. 22, says the Sin Wan Pao.

RIBBENTROP REPORTS

BERLIN, Mar. 14 (Reuter).—Herr Hitler obtained first-hand information about the Rome talks yesterday when Herr von Ribbentrop, the Nazi Foreign Minister, made his report immediately on his arrival in Berlin.

BRITAIN IS NOW SPENDING £6,500,000 A DAY

LONDON, Mar. 14 (Reuter).—The Chancellor of the Exchequer, Sir John Simon, moving the vote for a credit of £700,000,000, said that the Navy, Army, Air and Ministry of Supply were costing nearly £4,000,000 daily. Lumping together all expenditure, including debt charges and social services, Britain was at present spending about £6,500,000 daily.

SECRECY IN WAR

MAJOR GEN. BEITH EXPLAINS

Major-General Beith, Director of Public Relations, War Office, speaking at an exhibition of war photographs, opened recently at Simpsom's, Piccadilly, W., emphasised the vital need for secrecy in wartime.

Army life was conducted and war precautions were conducted in secret. The use of the long-distance bombing aeroplane had made the transport of troops and supplies difficult.

Speaking of the transportation of the B. E. F. to France, and the arrival of the Canadian contingent in Britain, Maj-Gen. Beith declared that it was a miracle of organisation.

"The whole story cannot be told yet, but history has been made by it," he said. "Thanks to the organisation, the enemy had only the very vaguest idea of our strength, or of our disposition."

Italo-German Ties Weaken

LONDON, Mar. 14 (Reuter).—The Buenos Aires paper Nacion applauds the common-sense solution of the Italian coal dispute.

The Eldia de la Pate considers the solution a victory for Britain and the weakening of Italo-German ties. The paper says: "The undoubted security of the donkey system is proved by the voyage of the Queen Elizabeth."

NAZI MENACE

The Worcester Telegram says: "The decent part of the world detests the dissolution of Hitlerism, but the world is not seeking the dissolution of Germany Britain and France are fighting, not to dismember the German nation, but to free themselves from the menace of a ruthlessly expanding Germany."

UNITY OF PURPOSE

The New York Post, under the headline "British Dominions Show Unity of Purpose to End Rule of Aggression," says: "According to present indications, contributions from the British possessions will greatly exceed what the British Empire was able to contribute in the last war. Co-operation between England and the Dominions is greater than ever before."

One man was killed and three others were slightly injured by an explosion in a waste pipe outside the workshop of a North Wales factory. The man killed was Griffith Evans, aged 50, of Church-place, Penrhyn-draeth.

Pope's Grave Words

VATICAN CITY, Mar. 14 (Reuter).—Political, economic and moral turmoil has started, the repercussions and consequences which no mind can foresee, said the Pope referring to the international situation in an Allocution to the Members of the Sacred College, who came to congratulate him on the First Anniversary of his enthronement.

"MOTHER OF GUERRILLAS" RESUMES ACTIVITY

Not content with her past achievements, Madame Chao (Hung Wen-kuo), that rugged left Chungking on February 25 for the countryside in Szechwan to spread one gospel of conscription. During her travels, which will require a period of three months, she will be accompanied by two persons.

Madame Chao's decision to arouse the national consciousness of the countryside, she said, was prompted by interviews with Madame Chiang Kai-shek and Dr. Sun Fo. China's First Lady was quoted to have said that "if women are not timid, military men will not be cowardly."

Madame Chao will visit 15 different places west of Chungking. She said that if the present tour proves successful, she will visit other provinces. Madame Chao, now over 60 years of age, said in an interview that she would try to meet as many country mothers as possible and tell them that it is their duty to send their sons and daughters to the front in order to drive the enemy away. Speaking of her own family, she said that her two elder sons have sacrificed their lives for the country, while her third son and eldest daughter are now on the North China front.

UGLY RUMOURS

"I have not heard from them for the past month or so. There

have been ugly rumours about them. But I am not afraid. I have two more daughters and one son whom I will send to the front as soon as they reach military age. I shall spare no effort during my lifetime, to do my utmost for my country. May God help me to live to a ripe old age, until the enemy is driven beyond the Yalu River," she continued.

Madame Chao modestly called herself "an old country woman." She said that she abhors the Japanese infringing upon the territorial integrity of China, so much so that "anti-Japanism has become my profession." Advocating and carrying out guerrilla warfare for the past seven years, she has rightly earned her title "Mother of the Chinese guerrillas." (C. I. C.)

LEND TO WIN THE WAR

Lending to the limit was the one way to win the war, said Mr. W. Buchanan-Taylor, joint honorary publicity adviser to the National Savings Committee, speaking at Birmingham.

The public should realise that if sufficient money to pay for the implements of war was not obtained by lending to the Government, the money would have to come by further taxation or inflation. He described inflation as a disastrous measure.

HUNAN IS FIGHTING & RECONSTRUCTING

While fighting on its northeastern border, Hunan Province is carrying on reconstruction work at the rear with equal intensity.

Everywhere in the province which not long ago was the scene of China's biggest victory since the famous Talerchewang battle, farmers are sweating from dawn to dusk, factories are bustling with activity and new mines are being excavated to meet the nation's call for increasing production. In the western part of the province, away from the rich rice-producing regions along the Tungting Lake, the large water reservoir in China proper, the Hunan authorities are launching a cotton-planting programme.

In one district alone the area of co-operative cotton-farms has exceeded 43,000 mow. The working stations of the provincial farm improvement bureau have purchased best cotton seeds for distribution among the farmers. In addition to the existing cotton farms, 200,000 more mow of land will be devoted to cotton growing. The production is expected to meet the demand in the Hunan Cotton Mill No. 1, which was established with government assistance.

Ranked as the second largest rice-producing province in Free China, Hunan emphasizes crop improvement and reclamation of uncultivated land. No less than 5,400 plots of superior seeds were spread over 90,000 mow of land during 1939. Another 118,000 mow of rice fields were also afforded better farming methods last year through a special grant of \$48,200 from the Central Agricultural Improvement Bureau.

WINTER CROPS

At the same time, more than thirty districts have been assisted by the provincial authorities to increase the quantity of winter

crops. Some 94,500 mow of hitherto uncultivated land were utilized last year, but 30,000,000 more mow in the province still await development.

Hunan is an important wood oil producing province. In addition to four model districts for growing wood oil trees, a movement to encourage cultivation of this useful plant in every village and town has been launched. More than 10,000,000 wood oil trees and seedlings were grown last year.

Another important Hunan product is tea, of which the production, manufacture and marketing are government-controlled. The Hunan Tea Corporation loaned \$3,000,000 last year for improving the quality of tea. On the other hand, it has collected more than 100,000 casks of black tea. Hunan produces much brick tea, one of China's important barter items.

Rich in deposits of gold, silver, iron, copper, lead, zinc, antimony, and sulphur, Hunan is the busy working centre for Chinese metallurgical experts. It is still an important center of heavy and mining industries in Free China. (C. I. C.)

"July 7" Spinning Jenny Gaining Popularity

The wooden "July 7" jenny which spins 23 counts of Yarn simultaneously, has been gaining popularity since it was first introduced in Free China more than a year ago. Last November it was reported that 21,000 of them were already in operation in 84 countries in Szechwan. More have been built since in order to meet the growing demand in the country.

This easy-to-operate, inexpensive jenny has become a boon to numerous farmers in the interior who used to remain idle during the cold months. In their spare time, the peasantry are now to be found spinning cotton or woollen yarn with a daily production of one caty. The adept can produce more. Realizing its high practicability, the National Agricultural Production Promotion Commission is vigorously extending it into other provinces.

The "July 7" jenny, as its name suggests, is a wartime product invented and perfected by H. Y. Moh, Wisconsin-Illinois trained cotton industrialist, now head of the Agricultural Production Promotion Commission.

ONLY ONE MONTH

The commission has been training numerous persons to operate the machine. In the past year, more than 6,000 men and women have graduated from its free schools which are scattered over Hupeh, Shensi, Honan, Chekiang, Kwangsi, Kweichow and Szechwan provinces. These graduates, it was explained, in turn train their relatives and friends. It takes only one month for a beginner to learn the rudiments of spinning with the machine.

The increased use of the jenny will place Free China in a better position to avert any shortage of clothing materials. Besides cotton, the production of which has been accelerated, the enormous quantities of sheep's wool in the Northwest may now be spun and woven into material for the manufacture of clothes and blankets.

Meanwhile, the cotton mills in Szechwan and Yunnan are also increasing their production. The Yu Fong Cotton Mill in Chungking and the Yunnan Cotton Spinning and Weaving Factory in Kunming are now operating 12,000 and 5,200 spindles, respectively. It is understood that the Yunnan authorities are planning to establish a 28,000-spindle mill soon, in co-operation with the Bank of China and private interests. (C. I. C.)

COLONY HEALTH

Sixteen cases of tuberculosis, three cases of small-pox, four cases each of chicken-pox and dysentery, three cases of diphtheria, two cases of cerebro-spinal fever and one case each of scarlet fever and enteric fever were notified to the Health Department on Mar. 13.

TIN QUOTA DECISION

DID MALAYAN DELEGATION ACT IN ACCORDANCE WITH ADVICE?

LONDON, Mar. 14 (Reuter).—In the House of Commons yesterday, Mr. R. R. Stokes (Lab.) asked Mr. Malcolm MacDonald, Secretary for the Colonies, whether the Government official and the ex-Government official, who comprise the majority of the Malay States delegation to the International Tin Committee, but who are unfamiliar with the tin industry, have acted in accordance with the advice offered by the other Malayan delegate and adviser to the delegation when fixing the tin quota.

MAJORITY'S WISHES

Mr. MacDonald replied that he did not think it would be in the public interest to disclose the private proceedings of the Malayan delegation to the International Tin Committee, even if he was aware of them.

Mr. MacDonald pointed out that the two Malayan delegates, to whom Mr. Stokes referred, had performed their duties with great skill and to the benefit of the Malayan industry for many years, and he added that he was satisfied that the decisions taken by the delegation as a whole were in accordance with the wishes of the majority of producers in Malaya.

PREPARATION OF STATISTICS

Asked by Mr. Stokes whether he was satisfied that it was in the best interest of this country, now at war, that a neutral signatory to the Tin Control Agreement should be responsible for the preparation of statistics on which the quota was based, Mr. MacDonald replied that he had pointed out that responsibility for the preparation of the tin statistics lay upon officials paid from the funds of the International Tin Research Scheme and he was satisfied that these statistics were accurately and objectively prepared.

He was satisfied that the arrangements made since the war were such as the British representatives on the International Tin Committee could properly support in the present circumstances.

THE *Right* LABEL

"White Label"

DEWAR'S Superior Whisky

SOLE AGENTS:
A. S. WATSON & CO., LIMITED.
WINE DEPT. TEL. 20818.

DARRYL F. ZANUCK'S PRODUCTION OF

THE RAINS CAME

by LOUIS BROMFIELD

A 20th Century-Fox picture starring

Myrna Loy Tyrone Power George Brent

BRENDA JOYCE • NIGEL BRUCE • MARIA OUSPENSKAYA
JOSEPH SCHILDKRAUT • MARY NASH • JANE DARWELL
MARJORIE RAMBEAU • HENRY TRAVERS • H. B. WARNER

Directed by **CLARENCE BROWN**

SPECIAL ADMISSIONS

OPENS TO-DAY AT THE KING'S

ROSY FINGERS BRING ROSY FUTURES

Men never can resist the appeal of soft, lovely hands with rosy-tipped fingers. So take your future in your hands. accent your personality with different shades of La Cron Creme Nail Polish—THE PRESTIGE POLISH THAT LOOKS BETTER AND LAST LONGER.

La Cron CREME NAIL POLISH

Obtainable at all better Drug & Department stores
Sole Distributors:
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NINGPO - SHANGHAI & CHINA REFUGEES FOR MANCHURIA SHIPPING

CHUNGKING, Mar. 14 (Central).—The Chinese authorities at Ningpo have approved of the petition of foreign shipping firms for the resumption of shipping between Shanghai and Ningpo, according to a foreign report from Shanghai.

However, only one vessel will be allowed to enter the Ningpo harbour every day and permission must be obtained from the Chinese authorities beforehand.

CHUNGKING, Mar. 14 (Central).—The Japanese are inducing large numbers of refugees who have come to Tientsin as a result of the famine in Hopei to go to Manchuria to work, says a Tientsin dispatch.

About 3,000 refugees are leaving every day with permits of entry into Manchuria issued by the so-called "Manchuria Peace Labour Union" in the Third Special Administrative District.

LAMMERTS' AUCTIONS

PUBLIC AUCTION.

THE Undersigned have received instructions

to sell by

PUBLIC AUCTION

on
Friday, the 15th March, 1940
commencing at 11.00 a.m.

at their Sales Room, No. 2 Cantonment Road, Central. (Room No. 205, 2nd Floor).

A QUANTITY OF OFFICE FURNITURE

Terms: Cash on Delivery.

LAMMERT BROS. AUCTIONEERS.

PUBLIC AUCTION.

THE Undersigned have received instructions

to sell by

PUBLIC AUCTION

on
Friday, the 15th March, 1940.
commencing at 2.30 p.m.

at their Sales Room, No. 35 Hankow Road, Kowloon.

A QUANTITY OF VALUABLE HOUSEHOLD FURNITURE

comprising:—

Teakwood Drawing Room, Bed Room, Dining Room and Office Furniture, Carpets, Rugs, Ornaments, Curios, Electric Heaters, Table Fans and Lamps, Gramophones, Records, Books, Pictures, Clocks, Scales, Perambulators, Enamel Bath, Wash Basin, E. P. Brass, Aluminium, Porcelain and Glass Ware, Cutlery, Cooking Utensils and Cooking Stoves, etc., etc.

also

A FEW PIECES OF BLACKWOOD FURNITURE

and

- 1 Cine Screen
- 2 "Agfa" Cine Projectors
- 2 Radio Sets
- 1 Radio Gram
- 1 Grandfather Clock
- 1 Sewing Machine
- 1 "Westinghouse" Refrigerator

also

- 1 Steel Filing Cabinet.

On View from Thursday, the 14th March, 1940.

Terms: Cash on Delivery.

LAMMERT BROS. AUCTIONEERS.

DECLINE IN ROAD ACCIDENTS

LONDON, Mar. 14 (Reuter).—There has been a further decline in the number of road accidents. During February, there were 419 deaths, 44 less for February last year, despite the blackout. This figure is only two-thirds for January's total and much less than half of December's 1,150, the largest record.

Some of the reasons for this improved state of affairs are the 20 miles an hour speed-limit, the campaign for greater care and the snow and ice which reduced traffic in the early part of the month.

MR. HOOVER'S RELIEF FUNDS

WASHINGTON, Mar. 14 (Reuter).—Mr. Herbert Hoover, President of the Polish and Finnish Relief Funds, said on Tuesday night that relief for Poland would be provided on a large scale and might cost \$120,000,000 before the end of the year.

SCANDINAVIAN COUNTRIES SOLD INTEGRITY, INDEPENDENCE, SAYS VATICAN NEWSPAPER

LONDON, Mar. 14 (Reuter).—While Moscow and Berlin are exulting over the Russo-Finnish Peace and the Nazi spokesmen are hinting that now that Russia has got what she wanted, Germany can get on with her business in the west, the Paris press expresses the hope that the Scandinavian countries will not have cause to regret their opposition to Allied aid to Finland. The Journal des Debats anticipates that Germany and Russia will now probably attempt a peace manoeuvre on a vast scale.

SINGAPORE HARBOUR STRIKE

LONDON, Mar. 14 (Reuter).—In the House of Commons yesterday, Mr. Creech Jones (Lab.) asked Mr. Malcolm MacDonald, Secretary for the Colonies, what steps had been taken to improve conditions for the harbour workers in Singapore and whether steps were being taken to evict the strikers from their homes.

Mr. MacDonald said he was asking the Governor for information on the present position.

MINISTERIAL DISSENT
Replying to supplementary questions by Mr. Creech Jones, Mr. MacDonald said he was not certain that the people were being evicted, but as soon as he got a report he would take any proper action.

There was Ministerial dissent when Mr. E. Shinnell (Lab.) asked whether it was not singular that there has been labour unrest in nearly all the Colonies since Mr. MacDonald assumed office?

Mr. MacDonald did not reply.

ALLIED AIR CHIEFS IN TURKEY

ANKARA, Mar. 14 (Reuter).—The Turkish Minister for Air received the heads of the Allied Air Forces in the Middle East on Tuesday.

ALLIED CAUSE HAS NOT RECEIVED ANY SETBACK

LONDON, MAR. 14 (REUTER).—USUALLY WELL-INFORMED QUARTERS IN LONDON, says Reuter's diplomatic correspondent, are taking a long view of the Soviet-Finnish settlement and are not impressed by the claims of the German and pro-German press that it constitutes a defeat for the Allied cause.

True, a small state has been brow-beaten and, coerced into giving way to the demands of a powerful and unscrupulous neighbour and, also, the principle of the solidarity of small neutrals has received a set-back, but materially, the Allies are certainly not worse off, but rather to the contrary.

NO APPEAL MADE

Although all arrangements had been made for the dispatch of a powerful Allied Expeditionary Force to Finland, the opposition of the Norwegian and Swedish Governments and the fact that Finland did not make a direct appeal, prevented the Allies carrying out these plans.

The consequences, unfortunately, were disastrous to Finland, but the Allies are certainly not the losers thereby. Furthermore, the Allies have been constantly supplying Finland with war material of all descriptions. This stream of valuable material has now stopped.

LEEWAY TO MAKE UP

Although Russia is contended, will now be relieved of the exhausting effort of war and might, it is assumed, be in a position to give more economic help to Germany, her losses have been so heavy that she will be licking her wounds for some time to come and will have to make up a lot of leeway to restore her own resources.

It must not be forgotten that there is no mutual assistance pact between Russia and Germany and only a treaty of non-aggression and, although Germany may hope and endeavour to get increased supplies of oil, food and raw material from Russia, those most familiar with conditions in Moscow are convinced that Russia will, in the first place, consider Russian interests, and not Germany.

DAMAGED TANKER SAFE

LONDON, Mar. 14 (Reuter).—It was authoritatively stated yesterday that the 10,000-ton British tanker, Charles F. Meyer, which was damaged by an explosion on Mar. 4, was now safely in harbour, with her cargo intact.

The Italian newspapers splash the Peace Treaty.

RUSSIAN SEA

The Giornale d'Italia comments that the Baltic has again become a Russian sea, and adds that the Soviet-Finnish war has provided one more proof of the uselessness of regional pacts between small countries, and confirmed the impossibility of the League of Nations helping attacked countries.

The Italian newspapers interpret the peace as a serious setback for the Democracies, but consider that the Soviet has emerged from the conflict ingloriously, especially as it was she who asked for peace.

VATICAN CONDEMNATION

The Osservatore Romano, organ of the Vatican, severely condemns the Peace Treaty and deplores the fact that aggression has again met with an unjust reward.

It adds that history will show, possibly in a short time, whether the fact of having tolerated Bolshevik expansion in the Baltic has not definitely compromised the integrity and sold the independence of all Scandinavian countries.

AMERICAN REGRET

The New York Herald Tribune, commenting on the end of the Finnish War says: "It seems unlikely that the Allies suffered any loss so far as the major military issues of the war are concerned."

"In this country there will be poignant regret at this outcome, however inevitable it may have been."

COMMONS WAR DEBATE NEXT TUESDAY

LONDON, Mar. 14 (Reuter).—The House of Commons is likely to have a debate on the war on Tuesday. It is expected that the Prime Minister will then review the whole situation.

The debate will enable the question of Finland to be raised, while the Opposition wish to raise a number of questions dealing with the War. Major C. R. Attlee will be the principal Labour speaker.



Faari Lunkonen, of the Women's Army Auxiliary Corps in Finland with more than 100,000 members, who assist the Finnish soldiers.

WAR-TIME SPIES

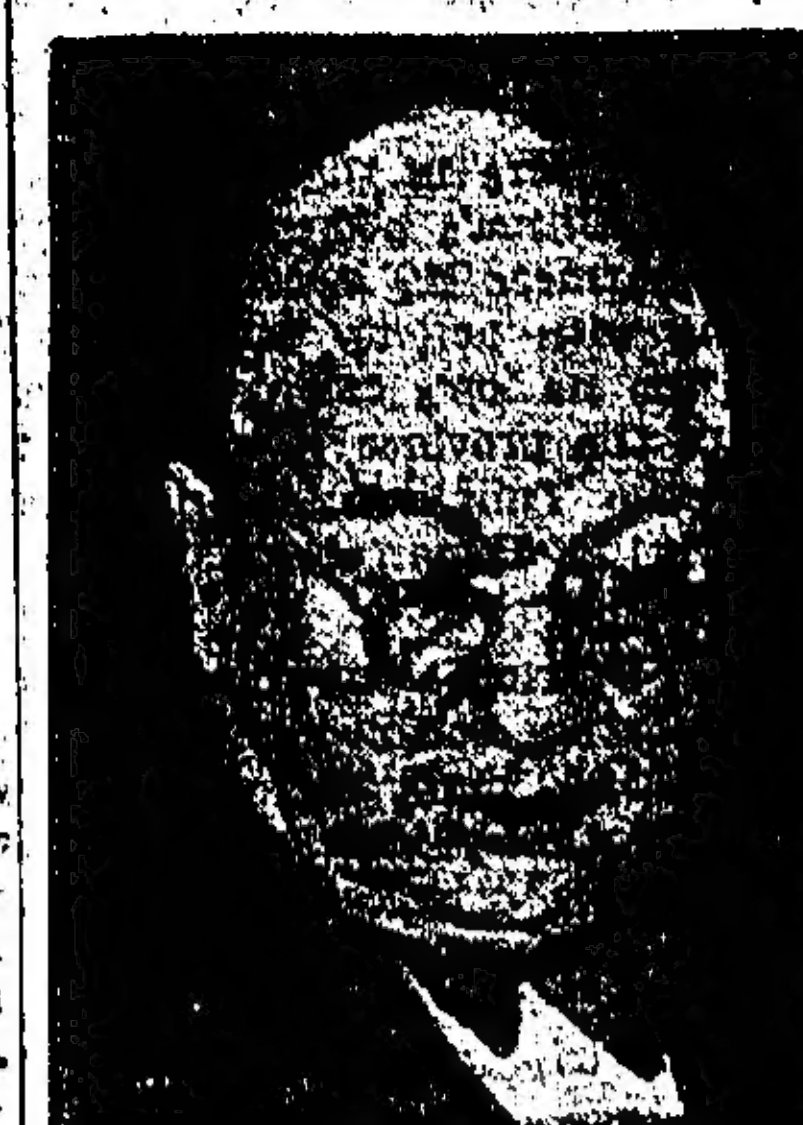
The Secret Services of Europe. By Robert Roucard. (Stanley Paul 16s.)

This book comes as a timely warning. Mr. Leslie-Melville, who translates it from the French, says in his preface: "Not long ago the British public learnt that in London there were some hundred German journalists accredited to the Foreign Office as foreign correspondents. There is not the slightest doubt that they were all directly or indirectly engaged in espionage, either against Great Britain or against their own fellows who had taken refuge in England from the Nazi regime."

M. Roucard gives thrilling accounts of many of the famous and skilful spies of the last war and the methods adopted to circumvent them.

The activities of Mata-Hari, Marthe Richer, Romaine, Emma Stubert, and many others are presented to us, and it is gratifying to learn the high opinion the author has of Britain's "invisible" counter-espionage system. He himself served under Adm. Sir Reginald Hall, the head of our secret service in the last war.

There are some gaps in the



M. Anatole de Monzie, who may be charged with the functions of Foreign Minister in France.

NO HESITATION, NO COMPROMISE

LONDON, Mar. 13 (Reuter).—Whatever the transient future of the war, there can be no compromise, Mr. Anthony Eden, Secretary for the Dominions, told the Foreign Press Association on Tuesday.

His meetings with Herr Hitler, he said, had led him to believe that Herr Hitler was incapable of understanding the workings of a free democracy.

Commenting on the Empire war effort, Mr. Eden said that it was without a parallel in history. When fully developed, its effect on the war would be decisive.

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CHINA HAS NO DOUBT OF OUTCOME OF CONFLICT IN FAR EAST

BRITISH HELP FOR CHINA

LONDON, Mar. 14 (Reuter).—In the House of Commons yesterday, asked whether his attention had been drawn to the recent decision of the Export and Import Bank of America to provide a loan of \$20,000,000 to China, Mr. R. A. Butler, Under-Secretary for Foreign Affairs, said that negotiations on the subject appeared to be proceeding. His Majesty's Government were well aware of their obligations under the League of Nations and they were carrying out those obligations to the best of their ability in the present difficult circumstances.

Asked if there was any truth in the report that the \$20,000,000 granted for exports credits last summer had not yet been made fully available and whether there were any other means whereby assistance could be rendered to China at the present time, Mr. Butler said that the importance of helping China was very fully realised. He did not think there was any doubt about the availability of the \$20,000,000 credit.

ESCAPING NAZIS RECAPTURED

DAR-ES-SALAAM, Mar. 14 (Reuter).—Two Nazis who were active in Tanganyika before the war, have been recaptured, following their escape from an internment camp. They had made their way through 200 miles of wild country, only 15 miles from Portuguese Africa, when they were captured.

One of them had been leader of the Nazi Bund before the war in Tanganyika (formerly German East Africa).

Balkans Or Near East Next?

PARIS, Mar. 14 (Havas).—Political circles in Paris point out that the Russians are now masters of the Gulf of Bothnia and will now probably turn their eyes to the Balkans or the Near East.

As regards the Far East, it is anticipated that Russia will increase her assistance to China, thereby inducing Japan to improve her relations with the Western Powers.

MR. SUMNER WELLES HAS MORE TALKS IN LONDON

LONDON, Mar. 14 (Reuter).—Mr. Sumner Welles and Mr. Joseph Kennedy, U. S. Ambassador in London, had a further talk, lasting one-and-a-half hours, with the Prime Minister and Lord Halifax at No. 10, Downing Street, yesterday evening. They dined with the Prime Minister last night.

TALK WITH L. G.

Mr. Sumner Welles had an eighty-minute discussion with Mr. Lloyd George yesterday morning. Owing to the length of the talk, Mr. Welles' programme had to be revised.

Mr. Welles had a talk with the Australian High Commissioner, Mr. Bruce, in the afternoon and then went to the Dominions Office to see Mr. Anthony. Later, he met Mr. Maxton.

"WORLD PEACE" CONTRIBUTION

MOSCOW, Mar. 14 (Reuter).—The Soviet Government is celebrating the acceptance of its terms by Finland as a "great contribution to world peace" and a blow to Great Britain.

CHINA HAS NO DOUBT OF OUTCOME OF CONFLICT IN FAR EAST

LONDON, Mar. 14 (Reuter).—Although there has been no time yet for newspaper comment, official and Far Eastern circles, interviewed by Reuter, agree that the Japanese Prime Minister, Admiral Yonai's statement in support for the Wang regime, says that it contains nothing new and that it omits everything the other powers want to know. It is pointed out that it contains no mention of the terms of Japan's grants to Wang Ching-wei, no repudiation of Prince Konoye's pledge that Japan will demand neither territory nor indemnity and no indication of the exact nature of Japan's New Order in East Asia.

NO EXPLANATION

Reuter learns that Tokyo was frequently pressed to explain what the "New Order" means and always refused to be explicit.

With reference to Wang Ching-wei's anticipated "Government," official circles recall that both Great Britain and the United States have made it perfectly plain to Japan that they adhere to the Nine-Power Treaty, and there is no likelihood that they will change their attitude.

Chinese circles here received Admiral Yonai's statement with derision and insist that Wang Ching-wei will never get any reputable following if Japan wishes to continue the war and China is quite ready and has no doubt of the outcome.

CANADIAN AIR FORCE EXPANSION

OTTAWA, Mar. 14 (Reuter).—The war establishment of the Royal Canadian Air Force has been increased by nearly 14,000 men, Mr. Rogers, Canadian Minister of National Defence, announced yesterday. Provisions were being made for a total of 30,400 men—2400 officers and 28,000 men.

DOLLAR SECURITIES: TREASURY ACQUISITION ORDER

The Treasury announces that an Order has been made on February 17, 1940, under the Defence (Finance) Regulations, 1939, transferring to themselves all holdings of the 50 U.S. Industrial and railroad dollar securities shown in the list set out below which have been registered under the Securities (Restrictions and Returns) Order, 1939, of August 26, 1939.

The new Order sets out the prices to be paid by the Treasury. The prices are in sterling, and, in the case of bonds dealt in plus interest in New York, include gross accrued interest calculated to March 4, 1940; such prices will be effective wherever the securities are deposited.

Owners of securities affected by the vesting order should forthwith deliver such securities, accompanied by the necessary documents, to the Bank of England, London, or to the Bank of Ireland, Belfast, for transmission to the Bank of England. It is requested that such delivery be made through a bank or stock broker, who will have the necessary instructions.

Payment will be made to the bank or stockbroker or other person by whom the securities are lodged with the Bank of England or Bank of Ireland on March 4, 1940, provided that the securities have been received by the Bank of England not later than February 23, 1940; payment for securities delivered thereafter will be made seven clear business days after the date of receipt of the relative documents by the Bank of England.

LODGE HOLDING

In the case of securities held abroad, application may be made to the Bank of England, London, or the Bank of Ireland, Belfast, for permission to lodge the holding with the Bank of Montreal, New York, as agents for the Bank of England; the special form of application for this purpose (form R.6) is available at the offices of banks and stockbrokers. Following the receipt by the Bank of England of advice by cable that the securities have been duly delivered, payment will be made to the bank or stockbroker from whom the application as above was received; such payment will not, however, be made prior to March 4, 1940.

Securities held in the Channel Islands and the Isle of Man may be lodged with any branch situated therein of Barclays Bank Limited, Lloyds Bank Limited, Martins Bank Limited, the National Provincial Bank Limited or the Westminster Bank Limited for transmission to the Bank of England.

SEcurities and PRICES
Following are the description and acquisition price of securities to which the Treasury Order applies:—

Title of Security	Price per Share	£ s d.
Allied Chemical and Dye Corp. Common stock, shares of no par value	43 17 4	
Allied Stores Corp. Common stock, shares of no par value	2 4 0	
Allis-Chalmers Manufacturing Co. Common stock, shares of no par value	9 7 21	
American Can Co. Common stock, shares of \$25	28 11 4	
American Radiator and Standard Sanitary Corp. Common stock, shares of no par value	2 7 9	
American Steel Foundries Common Stock, shares of no par value	7 1 41	
American Tobacco Co. Common stock, shares of \$25	12 15 0	
American Tobacco Co. Common stock "B," shares of \$25	22 5 6	
Atchafalaya, Topeka and Santa Fe Railway Co. Common stock, shares of \$100	5 16 5	
Aviation and Transportation Corp. Capital stock, shares of \$1	19 3	
Caterpillar Tractor Co. Common stock, shares of no par value	12 11 0	
Cerro de Pasco Copper Corp. Capital stock, shares of no par value	5 13 4	
Calgate-Palmolive-Peet Co. Common stock, shares of no par value	4 8 0	
Columbia Gas and Electric Corp. 6% Cum. Prefd. stock, Series "A," shares of \$100	21 15 7	
Commercial Credit Co. Common stock, shares of \$10	11 11 2	
Commercial Investment Trust Corp. Common stock, shares of no par value	13 14 6	
Commonwealth Edison Co. Capital stock, shares of \$25	5 0 6	
Consolidated Edison Co. of N.Y. Common stock, shares of no par value	7 16 10	
Continental Oil Co. (Delaware) Capital stock, shares of \$5	5 19 71	
Coca-Cola Bottling Co. Common stock, shares of \$25	15 19 1	
Crown Zellerbach Corp. Common stock, shares of \$5	5 10 4	
Douglas Aircraft Co. Capital stock, shares of no par value	4 1 2	
du Pont (E.I.) de Nemours and Co. Common stock, shares of \$20	20 7 9	
General American Transportation Corp. Common stock, shares of \$5	48 14 8	
Green (E.I.) Co. Common stock, shares of \$1	13 5 11	
Green (E.I.) Co. Common stock, shares of \$1	8 3 7	

CHINESE ESTATES LTD., REPORT

The following is the report of the Chinese Estates, Limited, to be presented at the seventeenth ordinary yearly meeting of shareholders, to be held at the Company's Office, China Buildings, (5th floor), at 12 noon on Thursday, Mar. 21.

ACCOUNTS

The net profit for the year, after providing for reserve for depreciation on "China Buildings" \$50,000.00; directors' and auditors' fees and all expenses, amounts to \$158,221.19 which, added to \$138,488.82 brought forward from last account, shows a total of \$296,709.92. Deducting therefrom the 1st, 2nd, 3rd and 4th Interim Dividends declared on 1-6-39, 12-8-39, 1-11-39 and 2-12-39 respectively an amount of \$180,689.92 remains, which your Directors recommend be apportioned as follows:—

To pay a Final Dividend of \$2 per share \$39,000.00
To carry forward to New Account 127,689.92
\$180,689.92

DIRECTORATE

Mr. Tung Ping-tan and Mr. Leung Ting-kai retire by rotation, but being eligible, offer themselves for re-election.

AUDITOR

The accounts have been audited by Mr. L. Tung who retires but offers himself for re-election.

ON
TAILOR
N DRESS
P SALE
ROAD, KOWLOON.

FOREIGN MARKETS & QUOTATIONS

MONEY AND EXCHANGE

CLOSING QUOTATIONS
MARCH 14, 1940

On London:—	
Telegraphic Transfer 1/2 25 33	
Bank Bills, on demand 1/2 25 33	
Credits, 4 months sight 1/2 33 33	
On Shanghai:—	
On demand 350	
On Singapore:—	
On demand 52 3/8	
On Japan:—	
On demand 97 1/2	
On India:—	
Telegraphic Transfer 1/2 25 33	
On demand 52 3/8	
On New York:—	
Bank Bills, on demand 23	
Credits, 60 days sight 24	
On Batavia:—	
On demand 42 3/4	
On Paris:—	
Bank Bills, on demand 1082	
Credits 4 months sight 1137	
On Saigon:—	
On demand 1/8	
On Manila:—	
On demand 46	
On Bangkok:—	
On demand 100 1/2	
On Sterling Notes:—	
Bank Buying Rate 1/2 33 33	
Bar Silver per oz. 90 5/8	

Market Report

FROM ROZA BROS.

Silver prices dropped 3/16 yesterday for both deliveries, the quotations being 20 5/8 for both Ready and Forward. Silver advances reported the market as being quiet with very poor support. American Silver was quoted at 24 3/4 for Spot.

The London/New York cross-rate was quoted at 402 1/2. New York/London was quoted at 377 Market.

Sterling rates were steady but the U.S. Dollar market was weak again. Sellers were not much in evidence.

There were sellers at 1/2 27/32 March/May and 1/2 13/16 June/September, buyers at 1/2 7/8 Cash for any delivery.

Business was done early in the morning at 23 1/4 April and also 23 1/4 March. The market closed at 1 p.m. with possible sellers at 23 1/16 March, buyers bidding 23 3/16 March, possibly Cash.

Shanghai Dollars
Business was done at 361 1/2 and also 361. Sellers were offering 361 at lunch time.

Sterling sellers for Spot were quoted at 4 1/8 throughout the day. U.S. Dollars opened with sellers at 6 1/2 3/2 and the market closed a shade easier at Noon with sellers for Spot at 6 3/8.

AFTERNOON MARKET
The market was quiet in the afternoon.

There were sellers at 1/2 27/32 March/May and 1/2 13/16 June/September, buyers at 1/2 7/8 Cash.

U.S. Dollars
Sellers at 23 1/16 Cash and probable buyers at 23 1/8 for Cash.

Shanghai Market
Sterling 4 1/8 and U.S. Dollars 6 1/2 3/2.

Shanghai Exchange
Shanghai, Mar. 14 (Reuters).
Official T.T. Rates

London 0/4
New York 6-1/4
Japan 25-5/8
India 22-1/8
Paris 294
Hongkong 28-3/4

Opening Closing
Spot 0/4-1/8 0/4-1/8
Mar. 0/4-7/64 0/4-3/64
Apr. 0/4-3/64 0/3-63/64

U.S. Dollars
Spot 26-15/32 26-11/32
Mar. 6-7/16 6-1/4
Apr. 6-5/16 6-1/8

Merchant Rates
Sterling, 0/4-1/8.
U.S. Dollars, 26 1/8.
Silver Duty Rate
The Central Bank of China's rate on London at 10 a.m. today was 1/2-1/2d.

The Equalisation rate was 8-1/2 per cent.

Calcutta Exchange
Calcutta, Mar. 13 (Reuters).
T.T. on Japan, 83-1/2.

New York Exchange
New York, Mar. 13 (Reuters).
T.T. on London (Opening Rate).
372-1/2.

PAYNE & CO.

COMMODITY BROKERS
STOCK EXCHANGE BUILDING
HONGKONG

COMMODITY MARKET REVIEW
(FROM PAYNE & CO.)

SINGAPORE RUBBER

NEW YORK, March 13, 1940.				
Previous March 13				
Closing Opening Closing Change				
Buyers				
S P O T	38-7/8	38-7/8	38-1/4	off 5/8
APRIL-JUNE	36-7/8	36-7/8	36-3/4	off 1/8
JULY-SEPT.	35-1/4	35-1/4	35-1/8	off 1/8

The market was quiet.

LONDON RUBBER

Previous close Today's close				
Buyers				
S P O T	12 pence	11-3/4	off 1/4	
A P R I L	12 pence	11-3/4	off 1/4	
M A Y	11-13/16	11-5/8	off 3/16	
J U N E	11-9/16	11-7/16	off 1/8	
JULY-SEPT.	11-7/16	11-5/16	off 1/8	
OCT.-DEC.	11-3/16	11-1/16	off 1/8	

After ruling easy in the absence of interest, the market closed quietly steady.

GENERAL COMMODITIES: Washington reports that the Administration is apparently adhering to the subsidy plan in spite of some opposition should discourage short-selling in Wheat and Cotton. The latest Finnish peace news and the weakness in Sterling are keeping commodity buyers hesitant. Positions are generally very modest. We doubt the lasting effect of the Finnish peace news upon commodity prices and believe that any favourable developments should result in rapid advances.

NEW YORK STOCKS: Previous close, 143.37; Today's close, 143.32; Change, off .05.

NEW YORK COMMODITY MARKET
(REUTER'S SERVICE)

High Low Prev. Today's				
Close Close Change				
New York Cotton, May	10.66	10.53	10.70	10.58 14 off
New York Rubber, May	18.60	18.50	18.55	18.54 11 off
Chicago Wheat, May	103 1/2	101	103 1/2	101 1/2 14 off
Chicago Corn, May	56 1/2	55 1/2	56 1/2	55 1/2 1 off
New York Hides, June	14.25	14.05	14.15	14.09 16 off

Total sales Tuesday—81,000 bales.
Last notice day for March cotton—15/3/40.

NEW YORK RUBBER

Close Opening Closing Change				
March	10.22/22	10.75/75	10.70/76	12 off
May	10.70/70	10.66/66	10.56/59	14 off
July	10.42/42	10.34/35	10.30/30	12 off
October	10.55 N	10.48/47	10.44/44	11 off
December	9.93/94	9.85/85	9.72/72	21 off
January	9.79/79	9.71/71	9.59/59	20 off
February	9.75 N	9.68/68	9.55 N	20 off
Spot	10.96 N		10.82 N	14 off

Total sales—1,250 tons.
Last trading day—27/3/40.

CHICAGO WHEAT

May	103½/103½	102½/102½	101½/101½	1½ off
July	101/101½	101½/100½	99½/99½	1½ off
September	100½/100½	—	98½/98½	1½ off

Tuesday's sales:—23,143,000 bushels.

Tuesday's sales—23,143,000 bushels.

CHICAGO CORN

July	56 1/2	56 1/2	—	56 1/2	56 1/2	13	off
September	57 1/2	57 1/2	—	57 1/2	57 1/2	13	off
WINNIPEG WHEAT							
May	88 1/2	88 1/2	87 1/2	87 1/2	87 1/2	13	off
July	89 1/2	89 1/2	—	88 1/2	88 1/2	13	off
October	91 B	91 B	—	90 1/2	90 1/2	13	off

WINNIPEG WHEAT

June	14.15/17	14.20/20	14.08/10	.06 off
September	14.45/48	14.45/45	14.32/38	.13 off
New York; Official	34-3/4		34-3/4	
NY-London Cross Rate	3.77-1/2		3.77	

June 14.15/17
September 14.45/48
New York, Official 34-3/4
NY-London Cross Rate 377-1/2

SILVER MARKET

London, Mar. 13 (Reuters).
Silver.—Little general selling.
Support poor. Business very small. Market quiet.

Spot, 20-5/8d.
Forward, 20-5/8d.

NEW YORK SILVER
New York, Mar. 13 (Reuters).
Silver, Official, 34-3/4.

BOMBAY SILVER
Bombay, Mar. 13 (Reuters).
Market—Quiet. Offtake 50 bars.

Indian Mint Silver
Ready 57-11
Apr. 3 Settlement 57-14
May 1 Settlement 58-02

LONDON GOLD

London, Mar. 13 (Reuters).
Bar Gold, Fine per oz., 188.

India Rupee Paper
Bombay, Mar. 13 (Reuters).
Govt. 3 1/2% Rupee, 94-10-0.

Notes in circulation (including Notes held in the Banking Department) 25,432 25,327
Rupee Coin and Bullion in India 5,805 5,700
Gold Coin and Bullion in India 4,154 4,154
Securities (Indian Government) 3,835 3,835
Securities (British Government) 11,350 11,350

NEW YORK STOCK EXCHANGE
QUOTATION
(REUTER'S SERVICE)

STOCKS		STOCKS	
Last Sale		Last Sale	
Mar. 13		Mar. 13	
Adams Express	7 1/2	Lahey Foundry & Mac	4 *
Allegheny Steel Co.	22 1/2	Libbey-Owens-Ford Glass	49 1/2
Allied Stores	8 1/2	Lockheed Aircraft	29
Allis Chalmers	57 1/2	Loew's Inc.	36 1/2
Aluminum Ltd.	104	Lott Incorporated	30
Amer. Can.	115 1/2	Mack Truck Inc.	25
American Cyanamid B.	38	Martin, Glen L.	42 1/2
Amer. & Foreign Power	1 1/2	McKesson & Robbins, pfd.	25 1/2
Amer. & Foreign 57 pf.	23 *	Montgomery Ward	54 1/2
American Gas & Elec.	33 *	National Aviation	12 1/2
Amer. Locomotive	20 1/2	Nat. Dairy Products	18 1/2
Amer. Metals Co.	23 1/2	Nat. Distillers	25
Amer. Radiator	9 1/2	National Gypsum	11
Amer. Rolling Mill	14 1/2	National Lead	21 1/2
Amer. Sling and R'ing Co.	49 1/2	Nat. Power & Light	7 1/2
Amer. Sugar Refining	20 1/2	National Steel Corp.	68
Amer. Tel. & Tel.	175 1/2	National Supply Corp.	8 1/2
Amer. Tobacco "B"	90 1/2	New York Central	16
Amer. Waterworks	9 1/2	Niagara Hudson Power	5
Anaconda Copper	26 1/2	N. American Aviation	23 1/2
Atchafalca, T. & S. Fe.	22 1/2	North American Co.	20 1/2
Auburn Motors	1 1/2	Northern Pacific	8
Baltimore & Ohio	5	Owens-Illinois Glass Co.	61 1/2
Barber Asphalt Co.	14 1/2	Pacific Gas & Elec.	47 1/2
Barnsdall Oil	11 1/2	Pacific Lighting	4
Bendix Aviation	33 1/2	Packard Motors	4
Bethlehem Steel	75 1/2	Pan-American Airways	19
Bliss & Co.	14 1/2	Paramount Pictures	7 1/2
Boeing Airplane Co.	22 1/2	Pennsylvania R.R.	22 1/2
Borg-Warner	22 1/2	Phelps-Dodge	36 1/2
Bridgeport Brass Corp.	11	Phillips Petroleum	39 1/2
Briggs Mfg.	22	Pittsburgh Coke & Iron	7 1/2
Brooklyn-Manhattan Trans.	22 1/2	Public Service of N.J.	41 1/2
Brooklyn-Manhattan S.	9 1/2	Pullman Inc.	26 1/2
Canadian Pacific R'way	64	Pure Oil	9 1/2
Case, J.I.	68 1/2	Radio Corp. of Am.	52
Celanese	31 1/2	Reading Company, Com	15 1/2
Chesapeake & Ohio	39 1/2	Reading Company, 1st pfd	25 1/2
Chrysler Corp.	38 1/2	Remington Arms Co., Inc.	4
Climax-Molybdenum Co.	39 1/2	Republic Aviation Corp.	5
Colts Patent Fire-Arms	77 1/2	Republic Steel	20 1/2
Columbia Gas & Elec.	5 1/2	Revere Cop. & Brass Inc.	12 1/2
Columbia 6% "A" pf.	87 1/2	Reynold Tobac. "B"	41 1/2
Commercial Credit Co.	46 1/2	Richfield Oil	7 1/2
Com. & Southern (Ord.)	1	Safeway Stores	52 1/2
Consolidated Edison	31	Schenley Distillers	13
Consolidated Oil	7 1/2	Sears Roebuck	84 1/2
Continental Can.	46 1/2	Shell Union Oil	10 1/2
Continental Oil	22 1/2	Socomey-Vacuum Oil	11 1/2
Copperweld Steel	16 1/2	Southern Pacific	12 1/2
Corn Products	6 1/2	Southern Ry 55 pfd.	28
Curtis Wright (C.)	10 1/2	Sperry	34 1/2
Curtis Wright "A"	31 1/2	Spicer Manufacturing Co.	44
Deere & Co.	21 1/2	Standard Brands	7 1/2
Distillers Corp. Seagrams	18 1/2	Stand Gas & Elec.	11
Douglas Aircraft	82 1/2	Standard Oil of California	23 1/2
Du Pont de Nemours	184 1/2	Standard Oil of N.J.	44 1/2
Eagle Picher Lead	11 1/2	Stone & Webster	9 1/2
Eaton Mfg. Co.	33 1/2	Studebaker Com.	11 1/2
Elec. Autolite	38 1/2	Swift International	32
Elec. Bond & Share	6	Technicolor	15 1/2
Elec. Bond & Share 55 pf.	57 1/2	Texas Corp.	45 1/2
Elec. Bond & Share 58 pf.	65 1/2	Texas Gulf Sulphur	33 1/2
Elec. Power & Light 57 pf.	27 1/2	Timken-Axle	22 1/2
Flak Rubber	15 1/2	Trans-America Co.	6 1/2
Flintkote	19 1/2	20th Cent. Fox	11 1/2
Gen. American Trans.	52	20th Cent. Fox 1 1/2 pf.	23 *
Gen. Electric	38 1/2	Union Carbide & Carbon	84
Gen. Motors	54 1/2	Union Pacific	95
Gen. Railway Signal	18 1/2	United Aircraft	47 1/2
Gen. Tire & Rubber	20 1/2	United Airlines Trans.	18 1/2
Glidden Co.	18 1/2	United Corp.	2
Goodrich (B.F.)	19 1/2	United Corp. 33 cum pf.	39 1/2
Goodrich 55 pf.	69	United Gas Corp.	1 1/2
Goodyear Tire & Co.	23 1/2	United Gas Improvement	13 1/2
Great Northern Iron Ore	—	U.S. Industrial Alcohol	22 1/2
Great Northern Ry. pfd.	23 1/2	U.S. Rubber	36 1/2
Great Western Sugar	28	U.S. Rubber 58 pfd.	114 *
Greyhound Corp.	16 1/2	U.S. Steel	57 1/2
Hercules Powder Co.	55 1/2	Vanadium	34 1/2
Homestake Mining	57 1/2	Walworth Co.	5 1/2
International Harvester	52 1/2	Warner Bros. Pict.	32
Int. Nickel	35 1/2	Westinghouse Elec.	112 1/2
Int. Tel. & Tel.	44	Woodward Iron Cor.	24 1/2
Johns-Manville	71 1/2	Chase National Bank	—
J. & Laughlin Steel 57 pfd.	58 *	National City Bank	—
Kennecott Copper	36 1/2		

—bid. —ex. div.

DOW JONES AVERAGE

1939/40		Mar. 14, 1940.	
High Low Dow Jones Average		High Low Close Change	
155.92	131.41	148.32	147.89 145.33 .05 off
35.90	24.14	30.76	30.39 30.89 30.67 .08 off
37.70	30.70	34.09	34.22 34.02 24.15 .06 up
22.23	24.51	40	38.96 38.93 .03 off
65.67	45.64	11	Commodity Index 58.93 59 off

Business Done—530,000 shares

BANKS

HONGKONG & SHANGHAI
BANKING CORPORATION

Authorized Capital.....\$50,000,000
Issued & Fully Paid-Up \$30,000,000
Reserve Funds:
Sterling\$ 6,500,000
H.K. Currency Reserve \$10,000,000
Reserve Liability of
Proprietors\$30,000,000

Head Office:—HONG KONG

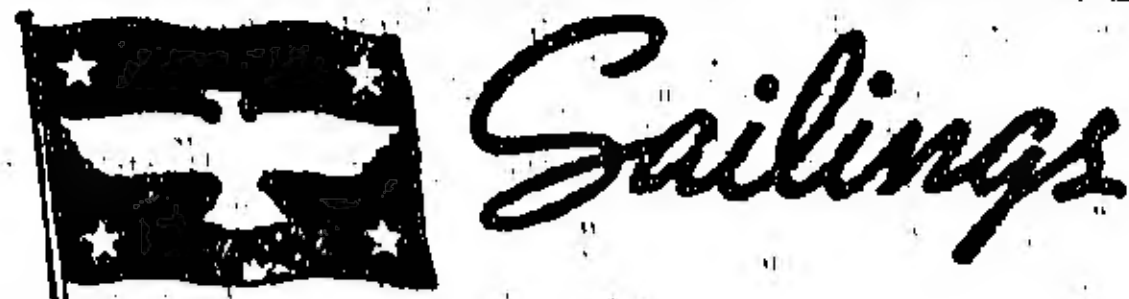
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Cebu	Lyons	Sourabaya
Colon	Malacca	Sungai
Dairen	Manila	Patani
Haiphong	Muar	Swatow
Hankow	(Johore)	Tientsin
Harbin	Mukden	Tokyo
Hongkong	New York	Tsingtao
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CURRENT ACCOUNTS opened in Local Currency and Fixed Deposits received for one year or shorter periods

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BOMBAY, MARSEILLES (CASA-
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via MANILA and Way Ports EARLY APRIL
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VANCOUVER and SEATTLE FORTNIGHTLY.

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WEATHER REPORT

Hongkong Royal Observatory

10 a.m., March 14.

Barometer (at sea level), 29.99 ins.
Temperature, 71 F.
Humidity, 69 per cent.
Wind Direction, E.
Wind Force (Beaufort), 3.
Temperature: maximum yesterday
77 F.
Temperature, minimum last night
62 F.
Rainfall for 24 hrs., ending 10 a.m.
today, nil.
Total rainfall since January 1st
232 ins.
Against an average of, 3.86 ins.
Sunset tonight, 6.32 p.m.
Sunrise tomorrow, 6.33 a.m.

4 p.m., March 14.
Barometer (at sea level), 29.90 ins.
Temperature, 68 F.
Humidity, 82 per cent.
Wind Direction, E/S.
Wind Force (Beaufort), 4.
Maximum temperature, 74 F.
Minimum temperature, 62 F.
Rainfall, nil.

HONG KONG TIDE TABLE

From 15 to 21 Mar. 1940.

HIGH WATER		LOW WATER	
Day of Week	Time	Day of Week	Time
Fri. 15	h. m.	Fri. 15	h. m.
	0 39		08 05
Sat. 16	12 25	Sat. 16	19 52
	01 35		08 15
Sun. 17	13 14	Sun. 17	21 24
	02 13		08 40
Mon. 18	14 17	Mon. 18	23 54
	03 20		09 15
Tue. 19	15 38	Tue. 19	23 59
	04 40		09 30
Wed. 20	17 08	Wed. 20	00 55
	05 43		10 55
Thur. 21	18 30	Thur. 21	11 55
	07 55		12 38
	19 25		13 05

MURDER CHARGE

An inmate of the Argyle Street Internment Camp for Chinese soldiers, Cheng Hope, died following a fight at the Camp on Wednesday, and another inmate, a man named Ng Kwai-wing, appeared before Mr. E. H. Hingworth at the Kowloon Court yesterday on a charge of murder. No details were given in Court yesterday, a formal remand of one week being requested by the police, which was granted.

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SERVICES CONTRACTUELS DES
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R. OHL,
Agent.

Hong Kong, 1940.

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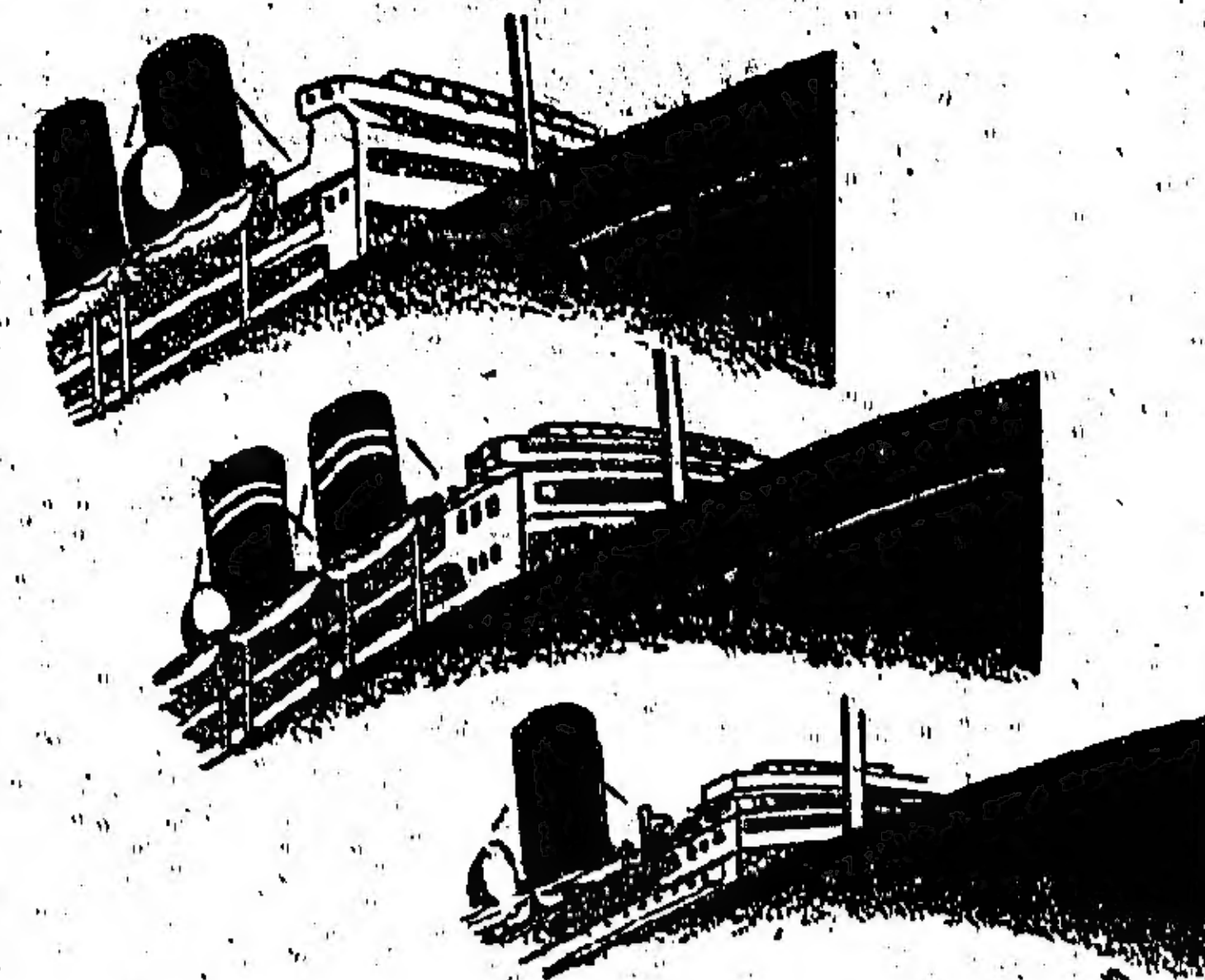
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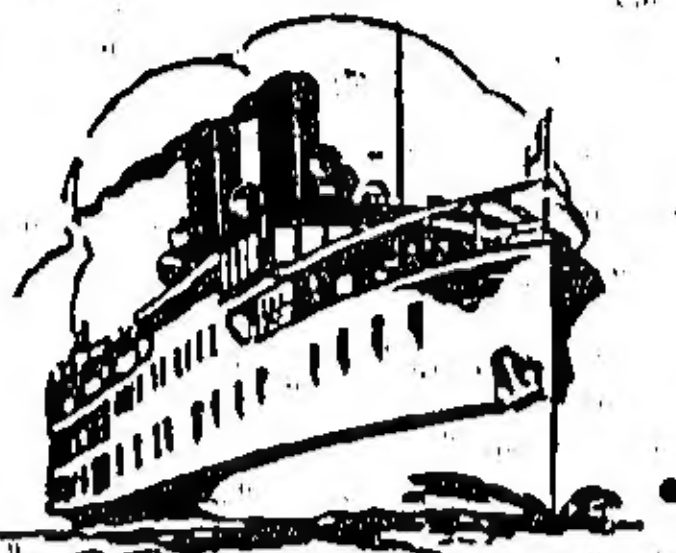
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COUNCIL

Continued from Page 7

Sir, it is in this spirit that, on behalf of my Chinese colleagues on this Council, and on behalf of the Chinese Community we have the honour to represent on this Council. I record my concurrence with the terms of the Resolution now before this Council.

H.E. The Governor's Speech

After the resolutions were approved, His Excellency the Governor said:—

Honourable Members—The fact that Government has been able today to put before this Council the definite proposals which were the subjects of the two resolutions just adopted by the Council discloses that there has been considerable prior discussion of the forms which this Colony's contribution to His Majesty's Government should take in the event of its being made.

That was necessary, so far as the Secretary of State for the Colonies was concerned, on account of colonial regulations and, in respect to the Fighting Services, in order to put those wishes into effect without loss of time.

I wish, however, to make it clear that those discussions have been entirely on a confidential basis and that the Colony has not been pledged or committed to any expenditure in anticipation of the Legislature's approval.

WARM APPROVAL

It follows, of course, that the Secretary of State is already aware of this afternoon's transactions in this Council and he has warmly approved them in advance.

I have also been given by him to understand that these gifts be received with very grateful appreciation by His Majesty's Government, by whom they are regarded as a most generous and practical contribution to the common effort that is being made throughout the British Empire towards victory and peace.

BILLS PASSED

The following Bills were then read a second and third time and passed:—

A Bill to amend the Incitement to Disaffection Ordinance, 1939.

A Bill to amend the Merchant Shipping Ordinance, 1899.

A Bill to regulate the closing hours of retail shops.

A Bill to provide for the establishment and regulation of the Hongkong Corps of Air Raid Wardens.

A Bill to make provision for the Administration of Estates by Consular Officers.

A Bill to make such special provision with respect to trade marks as is expedient to meet any emergency which may arise as a result of war.

ATTENDANCE

The following were present at the meeting:—

His Excellency the Governor, Sir Geoffrey Northcote, H. E. Major-General A. E. Grasset (General Officer Commanding), the Hon. Mr. N. L. Smith (Colonial Secretary), the Hon. Mr. C. G. Alabaster (Attorney General), the Hon. Mr. R. A. C. North (Secretary for Chinese Affairs), the Hon. Mr. E. R. Butters (Financial Secretary), the Hon. Cmr. G. F. Hole (Harbour Master), the Hon. Mr. T. H. King (Commissioner of Police), the Hon. Dr. P. S. Selwyn-Clarke (Director of Medical Services), the Hon. Mr. A. B. Purvis (Director of Public Works), the Hon. Sir Henry Pollock, the Hon. Mr. J. E. Patterson, the Hon. Mr. M. K. Lo, the Hon. Mr. S. H. Dodwell, the Hon. Dr. Li Shu-fan, the Hon. Mr. A. L. Shields, the Hon. Mr. W. N. Thomas Tam, and Mr. C. B. Burgess (Deputy Clerk of Council).

FINANCE COMMITTEE

The Finance Committee of the Legislative Council, which met immediately after the adjournment of the Council meeting proper, with the Colonial Secretary, the Hon. Mr. N. L. Smith, in the chair, sanctioned the appropriation of £100,000 from the general funds of the Colony for a gift to His Majesty's Government, as approved by the Council.

Supplementary expenditure amounting to \$291,028 was also approved.

A sum of \$4 from the Poor Box was awarded by a Magistrate, Mr. E. Himsforth, at Kowloon Court yesterday to a semi-blind old man, Leung Man, 58, who was charged with begging in Nathan Road. Leung pleaded he had formerly had a license to hawk but this had been taken away because of his eyesight. He was discharged.

"Keener Spirit Of Service Abroad Among The People"

GOVERNOR PRESIDES AT H.K. BOY SCOUTS' ASSCN. ANNUAL MEETING

Speaking at the annual meeting of the Hongkong Boy Scouts' Association held at Sandilands' Hut yesterday afternoon, His Excellency the Governor, Sir Geoffrey Northcote, Chief Scout of Hongkong, commented that for the first time in its history the Association had topped the thousand mark in numbers.

"The fact is, I hope an indication that there is a keener spirit of service abroad among the people, evoked by the dangers which threaten the Empire, including the Colony of ours. I feel confident that were the call to come we should have invaluable help from our Scouts," remarked His Excellency.

Mr. E. Cook, M. B. E., President of the Association, addressing the meeting, said:—

I do not think the year should be allowed to close without a measure of thanks, however inadequately I make it, to some of the many who have as usual devotedly given their time to the Scout Movement in Hongkong. First the Commissioner standing half in China and half here who absent or present has inspired the others.

Next and Ladies first, Mrs. Booker, the Assistant Colony Commissioner for Wolf Cubs and with, but after her, Mr. Pockson, Assistant Commissioner and indefatigable Honorary Secretary. The two District Commissioners, Mr. Quah Cheow-chang, Hong Kong, and Mr. Chan Fook Hong, Hong Kong, played great parts in the expansion there has been we thank all of them as well as those working with them.

I therefore, with confidence propose that Mr. Sollis, Director of Education, be elected President of the Boy Scouts' Association of Hongkong.

COMMISSIONER'S SPEECH

Addressing the gathering, the Rev. N. V. Halward, Commissioner of Scouts, said:—

The year has been marked by steady progress in many ways due mainly to the zeal and efficiency of district officers combined with devoted services, all voluntarily given by scouts. All through the year A. E. P. work has been to the fore and I think I am safe in saying that the Association is now able to supply a Despatch Corps, fully trained and sufficient to meet any demands made upon it should there be any need.

For the last three years it has been very difficult for me to feel that I have been pulling my weight to any extent owing to my infrequent visits to Hongkong. It is therefore, only right that I should acknowledge with gratitude the big debt that the Association and myself personally owe to Mr. Champkin, as Deputy Commissioner for Wolf Cubs. The latter has also been doing a very valuable piece of work as badge secretary and convener of the Proficiency Badge Test Committee.

Mr. Wilby, a tower of strength as Editor of the Scouts Gazette which has now been taken over by Mr. Job, Mr. Sham as Chinese editor, and the office staff, need a special word of thanks also.

A host of friends who act as instructors and examiners, and last but not least, our old friends the Deep Sea Scouts.

GOVERNOR'S SPEECH

H. E. the Governor said:—The report on your Association's work in 1939 which I have had the pleasure of studying is one of which every Member, from the Commissioner down to the youngest Cub, may justly be proud.

The year has been far from easy for scouting purposes. In the first place training was seriously impeded by the embarrassments imposed by the Sino-Japanese War and latterly Great Britain becoming herself involved in war has led to further difficulties. In these circumstances it is greatly to the credit of the Association that there has been an increase in troops by 13, in scouts by 228 and in Troop officers by 23.

The effect of that fine growth has been that for the first time in its history the Association has topped the thousand mark and I very warmly congratulate all those to whose hard work and devotion that achievement is due.

Financially speaking it is happily noteworthy that in contrast to 1938 the increase of the Association for the year 1939 expended its expenditure, even though the latter was greater than in the preceding period.

EXCITING BADMINTON

Badminton enthusiasts were thrilled last night at King's College when they witnessed the quarter-finals of the Open Colony "Singles" championship match between two of the best badminton players in the University "A" team, K. L. Yong and H. F. Chew.

Yong won 2-15, 18-16, 17-25.

So exhausting was the match, that the contestants had to stop after one game and let a mixed doubles match take place in between, while the two players rested.

Yong and Chew indulged in a lot of net play, and trick drop shots.

Chew played consistently, returning shot for shot.

MIXED DOUBLES

Winners of the mixed doubles match were M. A. Oliveira and Miss M. Silva, of Recreio, with a score of 15-4, 15-8, against T. T. Chin and Miss M. Ding, of the University.

Likely candidates for the Colony Badminton "Singles" Championship are said to be from the following:—Patrick Wong, champion three years ago, C. Au, runner-up, and K. L. Yong.

P. K. Hooi, of the University, last year's triple champion has retired this year, not participating in any of the championship contests, although he still plays on the University "A" team.

AT TAIKOO

At Taikoo last night, also in the Colony Mixed Doubles Championship, P. H. Wong and Miss W. Cheung beat J. J. Remedios and Miss O. Ribeiro, 15-12 and 15-3.

Miss Cheung's play at net was very good and she combined well with her partner.

FOREIGN MAILS

HONGKONG, FRIDAY, 16th MARCH, 1940, 9.30 A.M.

Small Packet Post to all countries is suspended.

INWARD MAILS

From	Due
Saigon	16th Mar.
Straits	16th Mar.
U.S.A. and Manila (San Francisco date, 17th Feb.)	16th Mar.
Japan	16th Mar.
Shanghai	16th Mar.
Japan and Shanghai	16th Mar.
Manila	16th Mar.
Shanghai	17th Mar.
Air Mail by "Imperial Airways Direct Service"	
—London date, 9th March	17th Mar.
Shanghai, Amoy and Swatow	17th Mar.
Saigon	17th Mar.
Haiphong	17th Mar.
Shanghai and Amoy	17th Mar.
Canton	17th Mar.
Europe via Suez and Straits (London date, 25th January)	18th Mar.
Japan	18th Mar.
Haiphong	18th Mar.
Shanghai and Amoy	19th Mar.
Japan	19th Mar.
Canton	19th Mar.
Shanghai	19th Mar.
Japan and Shanghai	19th Mar.
Air Mail by "Air France Direct Service" — Paris date, 13th March	20th Mar.
Bangkok and Saigon	20th Mar.
Straits	
Air Mail by "Pan American Airways Direct Service" — San Francisco date, 14th March	21st Mar.
Air Mail by "Imperial Airways Direct Service"	
London date, 13th March	21st Mar.
Australia and Manila	21st Mar.
Haiphong	21st Mar.
U. S. A., Honolulu, and Japan (San Francisco date, 14th February)	22nd Mar.
Bandakan	22nd Mar.
Straits and Palembang	22nd Mar.
Rabaul and Manila	23rd Mar.
Shanghai and Amoy	24th Mar.
Japan and Shanghai	25th Mar.
Manila	26th Mar.
Japan	26th Mar.
U. S. A. & Manila (San Francisco date, 28th Feb.)	27th Mar.
U.S.A., Honolulu and Japan (San Francisco date, 5th March)	28th Mar.
U. S. A., Honolulu, Japan and Shanghai (San Francisco date, 20th February)	28th Mar.
Japan and Shanghai	28th Mar.
Calcutta, Straits and Saigon	29th Mar.
Japan	29th Mar.
Japan and Shanghai	29th Mar.
Japan, Shanghai and Formosa	29th Mar.
Japan	29th Mar.

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For	Date and Time
FRIDAY	Fri. 15th
Amoy	8.30 AM
Fort Bayard	12.30 PM
Haiphong	1.00 PM
Amoy	2.30 PM
Haiphong	3.00 PM
	K.P.O.
Parcels	4.00 PM
Reg.	5.00 PM
Ord.	5.30 PM
Shanghai, Japan, Honolulu, U.S.A., Central and South America, and Canada via San Francisco (No Parcels for Canada)—due San Francisco, 3rd April	Parcels 4.00 PM Reg. 5.00 PM Ord. 7.00 PM
SATURDAY	Sat. 16th
Shanghai	8.30 AM
Dairen	10.30 AM
Tientsin (Parcels only)	12.30 PM
Straits (Parcels only)	1.30 PM
Shanghai	2.30 PM
Air Mail for "Imperial Airways Direct Service"—due London 24th March	Reg. 5.00 PM Ord. 5.30 PM
Straits	5.30 PM
SUNDAY	Sun. 17th
Amoy	9.00 AM
MONDAY	Mon. 18th
Canton	7.15 AM
Tourane, Saigon and Bangkok	12.30 PM
Haiphong	1.00 PM
Canton	7.00 PM
TUESDAY	Tue. 19th
Batavia and Sourabaya	10.30 AM
Fort Bayard, and Holhow	1.30 PM
Straits, Ceylon, India, East and South Africa	2.30 PM
Shanghai	2.30 PM
Saigon	5.30 PM
	K.P.O.
Parcels	3.00 PM
Reg.	5.00 PM
Ord.	5.30 PM
Straits, Ceylon, India, East and South Africa, Egypt and Europe via Suez and London—due London, 27th April	Parcels 3.00 PM Reg. 5.00 PM Ord. 7.00 PM
	K.P.O.
Reg.	5.00 PM
Ord.	5.30 PM
Air Mail for "Imperial Airways Direct Service"—due London 27th March	Reg. 5.00 PM Ord. 7.00 PM
	K.P.O.
Reg.	5.00 PM
Ord.	5.30 PM
Air Mail for Malaya, Java and Australia by "Imperial Airways Direct Service"—due Sydney 25th March	Reg. 5.00 PM Ord. 7.00 PM

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